

NHamp  
352.07  
486  
989

# ANNUAL REPORT



TOWN OF HUDSON  
NEW HAMPSHIRE

1989

## OFFICE HOURS

Finance	Monday through Friday 8:00 am - 4:30 pm
Assessor's Office	Monday through Friday 8:00 am - 4:30 pm
Dept. of Public Works and Development (Building/ Zoning, Planning, Engineering)	Monday through Friday 8:00 am - 5:00 pm
Executive Administrator's Office	Monday through Friday 8:00 am - 5:00 pm
Office of Town Council	Monday through Friday 8:00 am - 5:00 pm
Town Clerk/Tax Collector	Tuesday through Friday 8:30 am - 4:30 pm Monday 8:30 am - 6:30 pm
Legal	Monday through Friday 8:00 am - 5:00 pm

## SCHEDULE OF MEETINGS OF TOWN BOARDS AND COMMITTEES

Regular Town Council	7:00 pm - 2nd & 4th Tuesday of each month
Conservation Commission	7:00 pm - 3rd Monday of each month (Town Hall)
Recreation Commission	7:30 pm - 2nd & 4th Tuesday of each month (Youth Center)
Planning Board	7:00 pm - 1st, 2nd & 4th Wednesday of each month (Town Hall)
Zoning Board of Adjustment	7:30 pm - 4th Thursday of each month (Town Hall)
Library Trustees	5:30 pm - 2nd Wednesday of each month (Library)

Annual Reports  
of the Town of Hudson

Hudson, New Hampshire

July 1, 1988 - June 30, 1989

for the Year Ending

**JUNE 30, 1989**





## *In Memoriam*



### **Anne K. Christopher**

This year's Town Report is dedicated to the memory of Anne K. Christopher who committed a good portion of her life to serving others. Many within our community were the recipients of Anne's generosity and service or were touched by her tenderness toward those less fortunate.

Anne's smiling face and cheery disposition will long be remembered by those she served in her community.



1989  
**TOWN OFFICERS**  
(as of October 15, 1989)

**TOWN COUNCIL**

**District No. 1**  
Robert A. Landry

**District No. 2**  
Charles A. Coughlin

**District No. 3**  
Andrew Renzullo

**District No. 4**  
Nan Cote

**District No. 5**  
Abbott E. Rice

**District No. 6**  
Paul Lessard

**District No. 7**  
Joseph A. Wozniak

**District No. 8**  
Albert J. Hunnewell

**District No. 9**  
James E. Carlen

**Councilor — 4 year term**  
John M. Bednar  
Fidele Bernasconi  
Edward Palladino, Jr.

**Councilor — 2 year term**  
John P. Lavoie, Jr.  
Paul E. Inderbitzen  
David J. Alukonis

**Council Secretary**, Priscilla Boisvert

**EXECUTIVE ADMINISTRATOR**  
Fred J. Snider

**MODERATOR**  
Michael Keenan

**TOWN CLERK/TAX COLLECTOR**  
Cecile Nichols, 1989

Barbara Locke  
Susan Grondin

Kathleen Voisine  
Joyce Williamson

**TREASURER**  
Therese M. Dubowik, 1989

**REPRESENTATIVES TO THE GENERAL COURT**

Shawn Jasper  
Lionel Boucher  
Stanley Searles, Sr.

Leonard A. Smith

G. Philip Rodgers  
Willard N. Young  
David J. Alukonis

### **SUPERVISORS OF THE CHECKLIST**

Joyce Cloutier, 1989

Virginia Mosnicka, 1993

Bess Mousseau, 1991

### **TRUSTEES OF THE TRUST FUND**

Robert Brown, 1989

Michael Morin, 1993

Ruth M. Parker, 1989

### **RECREATION COMMISSION**

Paul Hamilton, 1991

Ernest Briand, Alternate, 1990

Joyce Cloutier, 1991

Phil Claytor, 1990

Virginia Mosnicka, 1989

Robert J. Caron, 1991

Paul Lessard, Council Rep.

Fred Deppe, Director

### **PLANNING BOARD**

Darrell Wagner, Chairman, 1989

Paul Ciano, Vice Chairman, 1990

James Frank-Mills, Secretary, 1991

Jean Serino, 1990

Leonard Smith, 1991

Philip Laurien, Member 1991

Arthur Clement, Alternate, 1992

James H. Donnelly, Alternate 1989

Allan Lamper, Alternate 1992

Joseph Wozniak, Town Council President

Nan Cote, Town Council Representative

Robert Landry, Town Council Alt.

Edward Palladino, Town Council Representative, Alt.

### **ZONING BOARD OF ADJUSTMENT**

Kenneth Massey, Chairman, 1990

Carl Harmon, 1992

J. Bradford Seabury, 1991

Edward Boisvert, 1991

Robert Scire, Alt., 1990

Wayne Hopper, Alt., 1991

Mark Cloutier, 1991

Ernest Donaruma, Alt., 1991

Wayne Mueller, Alt., 1992

Royal Miller III, Alt., 1989

### **TRUSTEES OF HILLS MEMORIAL LIBRARY**

Kathleen White, 1989

Alice Jones, 1991

Doris Ducharme, 1991

Daniel Hodge, Treas., 1991

Marcella Woodman, Sec., 1991

### **BUILDING BOARD OF APPEALS**

Russell Marcum, 1989

Ray Carter, 1991

Daniel Kane, 1990

Thomas Malley, 1993

Robert Clegg, 1992

## **CONSERVATION COMMISSION**

James D. Hankins, Chairman, 1991  
Michelle Hayes, 1989, Vice Chairman  
Phyllis Appler, 1989  
Kathleen Osberg, 1989  
William Farino, Alt., 1990

Emery Nadeau, 1990  
James Barnes, 1991  
Julie Arrendondo, 1990  
Doris Ducharme, Alt., 1989  
Genie Griffin, Alt., 1991

## **BOARD OF ASSESSORS**

Normand Pelletier, Chairman, 1992  
Janice Johnson, 1990  
Richard Millard, 1991  
Richard Ethier, Assessors Assistant  
Ruth Donaruma, Administrative Aide

## **OFFICE OF EXECUTIVE ADMINISTRATOR**

Fred J. Snider, Executive Administrator  
Alice Monchamp, Assistant to Executive Administrator  
Linda Corcoran, Secretary

## **FINANCE DEPARTMENT**

Lydia Angell, Finance Director  
Patricia Bailey, Billing & Receivables Clerk  
Sherri Hamilton, Data Processing Senior Programmer  
Donna Shea, Data Entry Technician  
Scott Smith, Accounting Coordinator  
Elaine Hatfield, Accounts Payable Clerk  
Christine Lamper, Sewer Utility Billing Clerk

## **LEGAL**

John Ratigan, Town Attorney  
Leslie Ramsay, Legal Secretary

## **FIRE DEPARTMENT**

(as of June 30, 1989)

### **Full Time Personnel**

#### **Chief**

Brian L. Mason

#### **Deputy Chief**

Clinton M. Weaver

#### **Clerk**

Pauline D. Wolfenden

#### **Fire Prevention**

Superintendent Paul E. Reichenbach, EMT-I  
Inspector Steven W. Dube, EMT



### **Captain/EMT**

Roger M. Spooner  
John A. Brewer

Richard Marshall  
Gary J. Rodgers

### **Lieutenant/EMT**

Robert Bianchi

Todd M. Hansen

Timothy Kearns

### **Firefighter/EMT**

John Abbott  
Steve Benton  
Gerald Carrier  
Neal Carter  
Peter Collishaw  
George Haynes

Joseph Mitchell  
Neil Pike  
Craig Phillips  
George Roy  
Randal Sage  
Dave Sassak

### **Dispatchers**

Tracy Tuck

Elisa Redmond

## **CALL DEPARTMENT**

### **Deputy Chief**

Robert Campbell

### **Captain**

Harry Chesnulevich

### **Robinson Road**

Robert Boucher

### **Lieutenants**

#### **Central Station**

Roger Boucher

### **Burns Hill**

Peter Silver

### **Firefighters**

Richard Houle, EMT-I  
James Howe, EMT  
Shawn Jasper  
Tim Richardson

Eddy Bisbing  
Howard Dilworth  
Roy Germain  
Marcel Lavoie, EMT  
Patty Laine, EMT  
Ray Parker  
Mickey Rudolph, EMT-I  
Linda Upham, EMT  
Tim Upham, EMT

Dave Babinski  
Fred Brough  
Kevin Blinn, EMT

### **Provisional Firefighters**

Ed Burke  
Richard Fournier  
Jack Gagliardi

Shawn Jasper  
Tom Sullivan  
John Wilcox

**Chaplain — Rev. David Howe**

## POLICE DEPARTMENT

### **Chief of Police**

Al Brackett

### **Administrative Secretary**

Dorothy Carey

### **Operations Commander**

Captain Richard Gendron

### **Service Commander**

Lieutenant William Closs

### **Information Manager**

Lisa Nute

### **Records**

Judith Gould

### **Communications**

Disp. Kacy Cleveland

Disp. Wendy Foster

Disp. Jennifer Briand

Disp. Karen Rannie

Disp. Robert Kittredge

### **Investigation Bureau**

Youth Officer Robert Drew

Detective Paul Grugan

Detective Raymond Mello

### **Narcotics Investigation**

Barry Golner

### **Detective Clerk**

Mary Wing

### **Sergeants**

Sergeant Donald McCrady

Sergeant Robert Tousignant

Sergeant William Hurst

Sergeant William Pease

Sergeant Alan Semple

### **Patrol**

Officer Donald Cassalia

Officer Brian Blake

Officer Gary Dillon

Officer Joseph Rossino

Officer Carl Accorto

Officer Maryanne Manfra

Officer Ronald Mello

Officer Paul Balukonis

Officer Gregory Katsohis

Officer Kevin Sullivan

Officer Timothy Brown

Officer Douglas Dubuque

Officer Angelo Corrado

Officer Donald Breault

### **Legal Bureau**

Sergeant Stephen Burke

### **Legal Bureau Assistant**

Tracy Thibodeau

### **Animal Control**

Lisa Chouinard, Supervisor

Jo Patturelli, Assistant

### **Special Officers**

Sergeant Charles Gilbert

Officer Edward Largy

### **Crossing Guards**

Jennifer Annis

Annette Beaudoin

Lynda Eaton

Charlene Hanks

Charles Hiltz

Diane Joyal

Nancy McLaughlin



## **PUBLIC WORKS & DEVELOPMENT**

### **Roy C. Willey, Jr., Director**

Carla A. Anger, Admin. Assistant  
Mike Reynolds, Town Planner  
Wm. Oleksak, Code Enforcement  
Officer  
Gary Webster, Environmental  
Project Inspector  
Melanie Axelson, Secretary

Michael Gospodarek, Town Engineer  
Mark DeVine, Civil Engineer  
Bruce Woodruff, Zoning Admin.  
Edward Madigan, Bldg. Inspector  
Joan Glencross, Secretary  
Diane Lamper, Secretary  
Susan Becker, Technician/Draftsperson

### **Facilities Division**

Ed Lamper, Highway Foreman  
Kevin Burns, Sub-foreman  
Roger Bordeleau  
Alfred Bastien  
Paul Sharpe  
Al Rondeau  
Chester Libby  
Paul Anger  
Timothy Lamper  
Richard Coleman  
Bruce Worth  
Richard Low  
Dave Kendall  
Arthur Sullivan

Ronald Gardner, Sewer Foreman  
Jess Forrence, Jr., Sub-foreman  
Dave Dobens  
Joseph Anger  
Kenneth Adams  
Duane Morin  
John Cesana  
Tom Ricker  
William Preston  
Michael Briand  
Claude Coulombe  
Ray Briand, Maint. Foreman

Priscilla Zakos, Clerk/Dispatcher

## REPORT OF THE PRESIDENT OF THE COUNCIL

This past year was somewhat representative of the continuing evolutionary process in the Council's development towards legislative maturity, as evidenced by the gradual shifting in its focus from day-to-day matters to future considerations, as we began the process of formulating both short and long-term goals and objectives. In conjunction with this change, the Council realized an infusion of new blood as Councillors Andrews and Arsenault resigned, for personal reasons and, in turn, were replaced by Al Hunnewell and Andy Renzullo. I wish to extend my thanks to former Councillors Andrews and Arsenault, not only for the many contributions which they made during their tenure, but also for their continued support in serving the Town as citizen representatives to various Council committees.

In February 1989, our new Executive Administrator, Mr. Fred Snider, reported for duty from his previous assignment in Washington, Illinois. Mr. Snider arrived just in time to initiate the budget process for the coming fiscal year, an exercise which afforded Fred an opportunity to gain a healthy respect, as well as an insight, into the various nuances of Hudson town politics.

Speaking of budgets, this year's budget preparation was met with a good deal of skepticism by citizens who were quite concerned by the ever-increasing rise in property taxes. Interesting enough, since 1980 the town's tax rate has increased some 113%, while the cumulative yearly consumer price index (CPI) during this period amounted to a total of 50.9. In this same period, Hudson's population grew from 14,022 in 1980 to an estimated 19,300 residents today. Two interesting considerations arise from these statistics. Namely, if the cumulative CPI growth, during the past decade, was applied against the 1980 town budget of \$5,000,000 in order to arrive at a projection as to what that budget would be today, assuming no growth, (except for inflation) our budget figure would amount to \$8,178,724 as opposed to our actual budget of \$10,317,119 for FY-89. Secondly, if one were to take the FY-89 budget and divide it by our current population in order to arrive at the per capita cost for providing town services for each resident, this figure would amount to \$534 as compared to some \$583 per person if we divided the 1980 budget, adjusted for inflation, by the number of residents in 1980, one would arrive at a per capita figure of \$584. In reality, our FY-90 budget is not inflated, for we are spending less money today on a per capita basis than a decade ago. Although town wide property evaluation is over \$1 billion today as compared to \$290 million in 1980, nevertheless, this growth has not been sufficient enough to offset the tax rate. Several factors have contributed to this dichotomy. First, federal revenue sharing as a source of revenue no longer exists today.

Secondly, state revenue sharing to Hudson has decreased by 25% during this period. Lastly, revenue sources such as the National Bank tax and resident's tax were eliminated during this intervening period. Understandably, these decreases were partially offset by increases realized from motor vehicle taxes, which increased with population, as well as highway block grants for highways which also increased approximately 40% during this period. Although residents have a legitimate right to be concerned about escalating taxes, more focus



needs to be directed to the negative impact growth can have on a community when the demand for services outraces revenues generated as a result of increased growth. To help alleviate this situation, the Executive Administrator, during the past year, in conjunction with Town Council, has been actively seeking out opportunities for assisting our local industries, in various expansion projects, as well as attracting new industries into our community in order to realize an increase in our industrial/commercial tax base so that we can alleviate our present strong dependence on residential property taxpayers towards contributing the greater percentage of tax revenues.

A major milestone occurred this year as the first bi-annual supplementation was received from our codifier marking the first such update of our Town code manual since the codification of all Town legislation in 1988. Supplementation of all new or amended legislation will now be occurring every six months, with updates arriving in the February and August time frames.

The past year has also been a rather active one for Town Council, as we addressed various major problems and actively pursued their resolutions. Among them were the needed repairs to the Taylor Falls and Veterans Memorial bridges and the approval of engineering for the reconstruction of the bridge on Lowell Road which passes over Second Brook, as well as new signalization at the Ferry Street/Chase Street intersection and a culvert project for Central Street. In respect to appropriations, Town Council approved funding for new communication systems for the Police and Public Works Departments, as well as new base radio equipment for the Fire Department. Approval was also given for the purchase of four new Police cruisers and various fire fighting equipment including a new tanker, chassis, and a new pumper truck.

In the legislative area, Council was quite busy as several significant pieces of legislation were promulgated this past year. Among the more notable ones were the Noise Ordinance, which establishes noise limits for various activities, a Fireworks Ordinance, which will regulate the sale, display and issuance of permits for fireworks displays, an ordinance that establishes procedures relative to various licenses, permits and other approvals as well as initiating procedures for the denial of such licenses and permits, and finally the adoption of the Hudson Master Park Plan.

Council, likewise, moved to hold a special election to consider the creation of a Charter Revision Commission, which was subsequently approved by the voters on May 16, 1989. Likewise, a Conflict of Interest Committee was established for the purpose of writing new legislation relative to financial disclosure statements for all public officials serving in an elective and/or appointive position. Lastly, the Council established a committee of private citizens to study the feasibility of the Town taking over, by eminent domain, the operation of the Hudson portion of the Southern NH Water Company, Inc. This committee's study is due to be completed by August 1990.

Town Council committees were also quite active this past year and among the most active were the Finance, Ordinance and Sewer Utilities Committees. The Sewer Utility Committee's accomplishments probably received the greatest

public notice as a result of their efforts to make the quarterly sewer bills more readily understandable. In addition, the Committee worked quite diligently in streamlining our abatement procedures in order to bring the Town into conformance with State RSA's relative to the timely resolution of abatement requests.

In September, Town Council sponsored a Team Building Workshop with former Governor's Councillor Lou D'Allesandro acting as a facilitator for this occasion. Participants at this workshop included members from Administration, Town Councillors, Planning Board members, and members from the Zoning Board of Adjustment. The basic intent of the workshop was to bring the various groups together in order to foster a better understanding about the respective roles of the various members, as well to improve and foster better working relationships among the various workshop participants.

Finally I would like to express my thanks to my fellow councillors for the support they provided me during the past year. Likewise, I would like to extend my thanks to our Town staff and Administration for their understanding and willingness to support me in various activities and initiatives as we continued in our efforts to serve the citizens of Hudson. Lastly, we can be proud of the many accomplishments which we achieved over the past year. Much has been done, however, much more needs to be done in areas such as solid waste management, more efficient maintenance of our infrastructure, as well as realizing a more cost-effective governmental operation. These and similar challenges will have to be adequately addressed as we transition into the 21st century. United in purpose and seeking to work effectively as a community, will most assuredly, insure our achieving what is best for Hudson as we look to our future.

Respectfully submitted,

Joseph A. Wozniak  
President  
Hudson Town Council

## REPORT OF THE EXECUTIVE ADMINISTRATOR

Dear Residents of Hudson:

Managing a community during times of change and stress is a very uncertain business. Hudson is presently going through such a period of change and because of this, managing the community is a very difficult undertaking.

Decisions now being made or not made may have damaging consequences for the community. No longer can we sit back and see what happens before we act; in effect, to let situations determine our course of action or inaction. A plan not thought through today could have enormous consequences in the future. It is for this reason that we must all work together and put the good of Hudson first in our thinking and actions.

Several years ago, a short sighted decision was made to open a Town landfill without totally thinking through the consequences of this action. We are now being faced with the enormous consequences of this decision, and all the community will end up with is a mound of grass behind a locked fence.

We have all heard about the Friary, not pursuing more vigorously the purchase of the water company, and roads allowed to be built or not built.

Hudson is no longer a rural community — it is a complex community with problems that are not easily solved. It is for this reason, the Planning Board, the Zoning Board of Adjustment, the Conservation Commission, the Town Council, and other bodies and citizens must work together to bring the best thought processes into charting the best course of action for Hudson. To do less would be to shortchange our sworn responsibilities and commitments.

In this effort, the citizens changed the form of government to make it more professional and to assist in providing technical information to the various citizens' boards and commissions. No one said that this form of government would come without a cost. But as we have seen in the past, not asking the salient questions can have costly consequences. Hudson cannot return to the time when answers were simple because the questions are no longer simple.

Living and working in this cauldron of change is a challenge, and it provides many opportunities for service.

Yours truly,

Fred J. Snider  
Executive Administrator



## ASSESSORS REPORT

The Hudson tax base is currently at \$375,000,000 a (\$14,000,000 plus/minus) over tax year 1988.

This office has conducted 1000 plus inspection/appraisals in the 1989 tax year ending 4/1/89.

This year has also seen the Assessor's office become automated. Tax warrant data is available to the public through a public-access computer located in our office. We will be expanding this program in the future to include additional field information.

We cordially invite you to visit our office if you have any questions regarding your assessment.

Respectfully,

Richard G. Ethier  
Assistant Assessor

Normand Pelletier  
Chairman, Board of Assessors

Janice Johnson  
Board of Assessors

Richard Millard  
Board of Assessors

## FINANCE DEPARTMENT REPORT

Finance affects every aspect of Town Government. The Finance Director is staff to the following committees: Finance Committee, Sewer Utility Committee, Public Utility Committee, Capital Improvement Committee, and attends necessary Council Meetings.

### ACCOUNTING

1. The Town Accountant Scott Smith, a Hudson resident, has responsibility for the General Ledger of the Town — “The Books” in local jargon. We now can look at a report and know, A. How much cash does the Town of Hudson have available. B. How is the Town of Hudson doing with its “Taxes Receivable”. C. Are the bills paid, to whom, and why.

The accountability of the Town of Hudson is now as it should be. The documentation for all financial records, both Financial and Taxes Receivable, are located in Town Hall and are processed and maintained by Town Hall employees.

2. The Finance Department has a well run and efficient Purchase Order and Accounts Payable System for which Elaine Hatfield, a Hudson resident, has responsibility. We certainly understand the care to be taken with the Town’s Tax Dollars, it is a serious matter of “Public Trust” and Elaine performs this duty with care and dedication for all Town expenditures, both Payables and Payroll. The new systems have many checks and balances that are followed diligently.

3. The Cash Receipts and Billing and Collections of Miscellaneous Accounts Receivables, such as Assessment, Industrial Pretreatment, Police Outside Detail, etc., and all other Administrative tasks, are handled by an extremely capable Accounting Staff Person Patti Bailey, a Hudson resident.

### SEWER UTILITY

4. The Sewer Utility is operating smoothly. We learn from experience and will be working hard to refine the system even further. The Sewer Utility Office is a “one person office”. We are attempting to streamline the system and computerize it entirely so that as the numbers of sewer users grows it can still be maintained by one person. The Utility has seen four hard working, conscientious “one person office” persons come and go in the Finance Department.

Christina Lamper is the Sewer Utility Clerk, she has been with us for over a year and does an outstanding job. It is a difficult task.

Cecile Nichols, Tax Collector/Town Clerk has taken over the supervision and direction of this function, though it remains physically within the Finance Office.



## DATA PROCESSING

5. Sherri Hamilton, Senior Programmer/Data Processing Manager has resigned her position. We want to express our appreciation for all of the excellent work that Sherri has done for Hudson in the past two years. She has done an excellent job of computerizing all of the Financial Transactions of the Town. The Finance Department will be 100% Computerized with the installation of Cash Registers within the next few months.

The Town Clerk/Tax Collector has completely computerized functions, Taxes, Motor Vehicles, Abatements, Cash Receipts. Voter Registration and Dog Licenses will be done within this next fiscal year.

The Budget has been computerized and there are exciting processes we wish to install in the future that coordinate line item monitoring and purchase order generation with the budget process.

We now are looking forward to a new member on our staff in the position of Data Processing Manager/Senior Programmer. Barry Sullivan has many years experience in Systems Management with a VAX system such as the one here in Hudson Town Hall. He also has extensive experience in programing in the Municipal and School Department arenas. The Town of Hudson will benefit greatly from his experience and the need for outside hire and consultant programming will be greatly reduced.

As you can see, everything Financial is also affected by computerization. There are 32 terminals, Personal Computers and printers along with the main terminal and its companion computer equipment within Town Hall. Barry Sullivan, Senior Programmer and Donna Shea, Data Technician will be busy throughout Town Hall supporting this equipment, writing programs for new ideas and systems or maintaining those presently installed in all departments.

The Finance Department personnel enjoy working with the pleasant and efficient staff throughout the Town Hall and with the public. We appreciate the cooperation of the citizens of Hudson and look forward to the next year of growth and accomplishment.

Sincerely,

Lydia W. Angell  
Finance Director

## FIRE DEPARTMENT

1989 was a year of many changes within the Fire Department. Several promotions took place due to the retirement of Chief Ray Carter after nearly thirty-five years of service to the Town of Hudson. Two other promotions took place due to the creation of a fourth platoon of firefighters; a move which involved re-assigning firefighters to new groups to shorten the work week from fifty-three hours to forty-two hours. Promotions were as follows: Brian L. Mason to Chief, Clinton M. Weaver to Deputy Chief, Gary J. Rodgers and Richard Marshall to Captain, Tim Kearns, Robert Bianchi and Neal Carter to Lieutenant. In the coming year we will be keying in on professional development at all levels to compensate for the number of personnel now charged with new responsibilities. All have proved worthy through the testing process and we look forward toward their enthusiastic approach to their new positions.

Last year we established a goal that by the end of the year all department personnel would be State Certified as Firefighters and as Emergency Medical First Responders. With the exception of only a few personnel, we have met that goal. With more personnel certified than ever in the past, we have reduced response times, improved efficiency and proficiency while reducing our liability. I would like to express my appreciation to those employees who obtained their certifications for the first time this year and to everyone who has worked long and hard hours throughout the year to maintain those certifications.

We saw no significant increase last year in the number of structure fires or the injuries and destruction caused by them. I feel this can be directly attributed to the work of Supt. Paul Reichenbach in his Prevention Activities and to Inspector Steve Dube in his fire safety education programs conducted throughout the year at the schools and at the station. Both work hard to make Hudson a fire safe community and I am proud of their results.

Major equipment upgraded or replaced this past year include: Installation of a donated telephone system at Central Station, installation of a new base radio system resulting in improvements in range and reliability, delivery of a new rescue truck, and building of a mobile breathing air supply trailer by department personnel.

Projects coming up next year include: replacing a 1978 fire pumper, replacing a 1963 tanker, installation of a new heat/ventilation and air conditioning system at Central Station, upgrading self contained breathing apparatus and upgrading the fire alarm bucket truck.

An area of concern shared both by the Fire and Police Departments is the alarming increase in the number of emergency calls received through the 911 system. It is critical for all Hudson residents to understand that 911 calls that originate in Hudson are answered by Nashua Emergency Officials. They in turn must then contact Hudson Emergency Officials once it has been verified that the call was in fact in Hudson. (This problem is further complicated by the fact that Hudson and Nashua have many streets with similar names.) Chief Brackett and I have been working on this problem and hope to have it resolved in the

near future. In the mean time, be sure to call the Fire Department Emergency Number, 883-7707 directly for all fire, rescue and medical emergencies and the Police Department Emergency Number, 889-9090 for Police emergencies.

On a sad note, retired members Assistant Chief Sidney Baker and Fire-fighter Gordon Smith along with active member Donald Cole passed away this past year. Together they had a combined service to their community of over 75 years. On behalf of the Hudson Fire Department I would like to express my appreciation to their families for the dedication and hard work by these men. They will be missed by their brother firefighters.

In closing, I would like to thank all department personnel for their dedication, their hard work and most of all for taking the time to care about making Hudson a safer, better place to live. I would also like to thank my Boss, Mr. Fred Snider and his assistant Ms. Allie Monchamp as well as members of the Town Council and other Town employees for their cooperation and support of Fire Department operations. I would like to pass on a special thank you to Deputy Clinton Weaver for his professional assistance and his constant personal and professional support.

Sincerely,

Brian L. Mason  
Fire Chief

**Town of Hudson  
Fire Department  
Yearly Report  
88/89**

	88/89	87/88
Ambulance Calls — Total	985	1066
Accidents	227	137
Emergency Medical Calls	360	494
Mutual Aid	89	127
Refused Transportation	189	222
Non-Emergency Transports	120	86
Fire Incidents	1095	738
Hazardous Materials Incidents	56	
Brush/Grass Fires	18	
Vehicle Fires	21	
Structure Fires	27	
Other (Assist Police, Service Calls, etc.)	926	
Mutual Aid	47	
Prevention/Inspection Activities	881	448
Plans Review	56	
Occupancy Inspections	299	
Permits	140	
Fire Prevention Inspections	124	
Code Compliance Inspections	84	
Consults	83	
Public Education (Tours, Lectures, etc.)	75	
Investigations	12	
Meetings (Planning, Zoning, etc.)	8	



# HILLS MEMORIAL LIBRARY

## THE LIBRARY BUILDING

A primary concern for the Board of Trustees continues to be the expanding of the facilities. Because of new Resident registrations at the Library for Library cards we have experienced a 5% growth in overall Library use and an 11% increase in circulation over last year!

During the past year, we have had to replace the outdoor sign which had been damaged in a wind storm. Also replaced were the front doors. The door replacement was for a safety as well as aesthetic considerations. Another storm victim was a large, maple tree which we replaced and dedicated to the services of all trustees, both past and present, whose dedication and hard work has kept the Library standards high.

A new video collection, added through a grant from the MacArthur Foundation, has provided over 100 selections for our Library collection.

## PERSONNEL

Susan Dufault has been Acting Director since the resignation of our previous director. She was also named 1988 Library Employee of the Year. Jane Linn became Children's Librarian as of July 1989 upon resignation of the former Children's Librarian.

## AUTOMATION

We have continued to update and improve our automated services through the implementation of the Acquire, Winnebago, PDM, and InfoTrac computer systems.

## FRIENDS OF THE LIBRARY

Proceeds from the Fall Arts and Craft Festival, Holiday Bake Sale, and the Spring Lawn Sale have provided the Library with passes to the Boston Children's Museum, Museum of Fine Arts and the Boston Science Museum.

## PROGRAMMING

Children's programming has been added to with the addition of 2 year old storytimes as well as adult programming being enhanced with evening family programs.

Adult programming is reviving; deaf awareness and sign language, Christmas and other holiday crafts, Young Adult Selection Committee and Babysitting classes are some of our efforts.

## BOOKMOBILE

The bookmobile circulation continues to grow with visits to handicapped and elderly residences expanded.

## GIFTS AND DONATIONS

Dr. John Sarris, John & June McClean, Friends of the Library, Lion's Club, Girl Scouts, Mr. & Mrs. Norman Renaud, Charlene's Flower & Gift Shoppe, Hogan's Garden Center, Patricia Zube, Alvirne High School, and the Hudson Junior Women.

## 80th ANNIVERSARY OPEN HOUSE

The Board of Trustees hosted an 80th Anniversary Open House on June 11, 1989, from 1:00 to 5:00 p.m. Tours as well as memorabilia were available for review, with refreshments being served. A tree was planted to honor the services of past as well as present trustees.

Respectfully submitted,

## BOARD OF TRUSTEES

Daniel Hodge, Chairman/Treasurer

Alice Jones, Marcella Woodman, Kathleen White

### Hills Memorial Library 1988-89

Collections	Adult	Children	Bookmobile	Reference	Total
Books Added	1,276	578	140	130	1,826
Collection Totals					
Books	26,851	15,570	3,007	1,272	46,700
Magazine Titles	180	20			200
Newspaper Titles	16				16
Phonorecords	600	80			680
Compact Discs	51				51
Videos	65	7			72
Books on Tape	60	250			310
			Total Material Owed		47,719
Collection Usage					
Books Loaned	29,578	28,929	6,655		65,162
Books Used in Lib.	22,620				22,620
Books on Tape	265	724	7		996
Magazines	2,014	207	10		2,228
Phonorecords	500	217			717
Compact Discs	278				278
Videos	1,092				1,092
			Total Material Usage		93,093
Interlibrary Loans					
Requests for					
Hudson Readers	473				
Loans to					
Other Libraries	107				
Registered Borrowers					
Registered This Year	725	450			1,175
Total to 30 June 1989					13,086

## REPORT OF THE LEGAL OFFICER

Section C-43 (formerly Section 4.10) of the Hudson Town Charter authorizes the staff position of Legal Officer, referred to as the Town Attorney in the Town's Administrative Organization. The Town's first "in-house" attorney, Michael J. DiCola, left Town employment in the spring, to go into private practice. The Town's new Town Attorney, John J. Ratigan, began work at Town Hall on August 14, 1989. Attorney Ratigan received his J.D. from Suffolk University and was recently employed by the Town of Salem as Prosecutor and Assistant Town Attorney. Town Attorney Ratigan's office is on the first floor of Town Hall.

### Litigation

Charter Section C-43 provides that the Legal Officer shall represent the Town in all legal proceedings. As a practical matter, insurance counsel represents the Town's interest in many cases; however, where there is no claim for money damages or no insurance coverage involved, the town attorney represents the Town's legal interests. Between the time when the 1987-88 status report was written and the present, twenty litigated cases have been concluded, including *Litchfield Properties vs. Town of Hudson ZBA*, a 1987 case, where plaintiffs' lawyer filed a voluntary non-suit dismissing the case in April 1989. Of particular note, the consolidated case *Public Service Co. of N.H. v. Town of Hudson* which involved requests for abatements for the years 1981, 1982, 1986, 1987 and 1988 totalling over twelve million dollars was settled consistent with the Town's position in the matter. This leaves a dozen "older" suits from the 1987-88 status report to be resolved.

New suits since July 1, 1988 total 31 cases, including one case in Federal District Court, *David W. Connell v. Hudson and Albert Brackett*, a civil rights action in which the plaintiff alleges violation of his rights to free speech under the first and fourteenth amendments. Most of the suits handled through the Legal Office are filed in Superior Court, such as *Dorman and Peabody v. Town of Hudson*, in which plaintiffs are seeking declaratory judgment allowing them to construct single family or duplex residences on 120 lots which do not meet the current area, frontage or setback requirements of the Hudson Zoning Ordinance.

Barbara F. Loughman, Esq., of the Soule, Leslie, Sayward, Zelin & Loughman law firm in Salem, who assumed some lawsuit responsibilities during the interim period between town attorneys, continues to handle four sewer betterment assessment appeals — Nash Family; Pneutek, Inc.; Riverview Industrial Park Associates; and, Lowell Shoe. In addition, Attorney Loughman is still responsible for *Marie Sullivan v. Town of Hudson*, *Donna Purkheiser v. Town of Hudson* and *Town of Hudson v. Samuel A. Tamposi et al.* Her associate, Michael Elwell, has taken responsibility for the *Baker* case.



## Plans for the Upcoming Year

The legal department plans to acquire a docket control software package so that the many, many court dates at which the Town Attorney must appear can be tracked and accessed at the press of a button.

Charter Article C-43 provides that the Legal Officer “(s)hall serve as chief legal advisor to the Council, the (Executive) Administrator, and all town departments, offices, boards and agencies.” This means advising on a daily basis town boards, department heads and other staff. The best legal advice, Attorney Ratigan feels, is advice that prevents lawsuits from arising. Attorney Ratigan anticipates developing a code enforcement program this coming year, as well as working closely with the planning board, staff and town council to draft and implement a comprehensive development contract to establish the rights and responsibilities between the town and real estate developers in town.

The Town Attorney will continue to update our small municipal law library. Recent acquisitions include the *1989 Zoning and Planning Law Handbook*.

Respectfully submitted,

John J. Ratigan  
Town Attorney



## POLICE DEPARTMENT

During the past two (2) years, the police department has strived to establish a Crime Prevention Unit within the police department, to better serve the community. Since September 1989, this goal has become a reality and we have staffed the Crime Prevention Unit with Officer Paul Balukonis, who will work full-time in the area of crime prevention. The purpose of the Crime Prevention Unit is to engage in long-term preventive activity such as traffic safety education, drug resistance education, and general crime prevention education, which are all aimed at the prevention of criminal behavior in our community. The major priority of the Crime Prevention Unit is a drug awareness program called D.A.R.E. (Drug Abuse Resistance Education), which began in our school system this fall. D.A.R.E. is a primary prevention program aimed at children in the fifth and sixth grade levels, who have yet to have their first drug experience. The program's goal is to reduce the incidence of drug abuse by children, through presentation of a curriculum by a specially trained and selected police officer. The curriculum focuses on the concepts of peer pressure, resistance training, self concept improvement, personal safety, and value decisions concerning respect for the law. Officer Paul Balukonis began teaching this program to fifth grade students this fall, and we anticipate expanding the program into other grade levels. In addition to the D.A.R.E. program, the Crime Prevention Officer will implement programs on bicycle safety, personal safety, D.W.I. awareness, and other programs in the school system as well as a police athletic program, aimed at improving relationships between our youth and the police officers in the community.

As noted in our last Annual Report, drug abuse and drug related crime continue to be a problem in our community that we must deal with. For the second year in a row, we have received funding through the Federal Narcotics Control Assistance Program to continue our street level enforcement of drug law violations. This program was supported by Town Council through the approval of funds for a full-time Narcotics Investigator, which enabled us to receive Federal Funds necessary to operate a Narcotics Control Unit. As a community, we need to recognize the devastating effect drugs have on us all. We must recognize the need to confront the problem of drug dealing and drug use, by adopting programs aimed at reducing the supply and demand for drugs in our society. How do we reduce the demand for drugs? By taking the same posture we have on the supply side, confronting the problem directly whenever, and wherever it arises. One of the major issues in the war on drugs is *prevention*, how do we keep people from starting to use drugs? One approach to prevention is through intervention by the family, church, school, work place, and the community as a whole. We must take a direct approach toward drugs by forbidding their use altogether, and using real authority to back up this position. We can only succeed if we work together as a community.

A review of Part I and II Crimes during the report period compared to the same period last year indicate an increase in these crimes by 14%. We have also noted an increase in Calls for Service of approximately 5% over the same period last year. As southern New Hampshire continues to experience growth, we will continue to experience an increase in Calls for Service, and unfortu-

nately, increases in our crime rate. The largest increase in crime comes in the area of property crimes, such as burglary, theft and criminal mischief, which are often related to drug use and abuse. We will continue to dedicate resources in areas where we experience increases in crime.

As in years past, we have continued to make traffic enforcement a major priority for our organization. During the past twelve months we have applied for and received \$18,858.00 in Highway Safety Funds for increased motor vehicle enforcement programs in an effort to make our roadways safer for the motoring public. Accident Statistics indicate a decrease in motor vehicle accidents of -2.5% during the report period, and a decrease of -8% in personal injury accidents compared to the same period last year. It appears as though our efforts in traffic enforcement through the acquisition of Federal Highway Safety Funds is paying off.

The Hudson Police Department is sorry to announce the death of two of its members over the past two years.

Sergeant Anthony Charles Lindsay, a 35 year veteran Special Police Officer of the Hudson Police Department died 26 April 1988.

Sergeant William Tiechmann, a 25 year veteran Police Officer of the Hudson Police Department, died 5 January 1989.

Both of these men were outstanding officers who served the Town of Hudson selflessly, for a greater part of their lives. They will be missed by us all.

I would like to extend my sincere appreciation to the Executive Administrator, Fred Snider, for his support and leadership in guiding us through some extremely trying times over the past year. I would also like to thank those members of the community, the police department, and the Town Council who have supported our efforts to make our community the healthy, safe and secure town they deserve.

Respectfully,

Al Brackett  
Chief of Police

**July 1, 1988 – June 30, 1989**

**PART I CRIMES**

1. Murder	0
2. Forcible Rape	11
a. Attempted	0
b. Sexual Assault	15
3. Robbery	1
a. Attempted	1
4. Assault (1st & 2nd)	11
5. Burglary	118
a. Attempted	33
6. Theft	383
7. Auto Theft	47
a. Attempted	4
b. Recovered Stolen MV	39
8. Arson	6
a. Attempted	1

**TOTAL** 670

**PART II CRIMES**

9. Simple Assault	86
10. Forgery	15
11. Fraud	22
12. Embezzlement	0
13. Stolen Property	1
14. Criminal Mischief	281
15. Weapons Violation	103
16. Prostitution	1
17. Sex Offenses	15
18. Narcotics Violation	107
<b>TOTAL</b>	<b>631</b>

**Other Incidents**

19. Gambling	1	30. Suspicious MV/Person	499
20. DWI	168	31. Alarms	1126
21. Liquor Violations	101	32. Accidents	802
22. Protective Custody	112	a. Fatal	5
23. Fight	49	b. Involving Injury	145
24. Escort	20	33. Citations	3542
25. Speeding MV	80	34. Parking Citations	332
26. Runaway	44	35. Arrests	786
27. Domestic Disturbance	200	36. Child Abuse	10
28. Disturbance (Other)	53	37. Sudden Deaths	9
29. Trespass	35	38. Bomb Threats	8
		39. Misc. Calls for Service	1979

Total Calls for Service 9,418  
 Total Miles Traveled 183,973



## ANIMAL CONTROL

The Hudson Animal Control Division has been very busy this year. With the Town population on the increase, the number of animal calls for service has also increased by a rate of 17%. Despite this growing number of calls for service, the Animal Control officers have kept to their outstanding record of pet adoptions. Eighty-eight percent of all animals housed at the Hudson Shelter are adopted out. Generally, only pets and wildlife that are vicious or diseased are euthanized. Sadly, however, due to a lack of space at the current shelter, a small percentage of healthy animals are put to sleep.

Residents from surrounding Towns are aware of Hudson's outstanding adoption record. Our Animal Control officers receive calls daily from Londonderry, Pelham, Derry, Windham, Manchester, Nashua, and Litchfield residents who want to bring their pets to Hudson for adoption. The Animal Control Officers have to politely tell these people they are out of their jurisdiction; but out-of-town residents don't have a place they can turn to get a family of raccoons out of their chimney, squirrels out of their attic, or bats out of their house. Hudson is also unique in raising wildlife which would not normally survive on their own. These animals are relocated to undeveloped areas in Town; a service many area animal control shelters do not provide.

Fund raising efforts to build a new animal shelter have been under way since November 1988. As of August 1989, \$30,000.00 has been raised through pet shows, comedy nights and private donations. An additional \$150,000.00 is still needed within the next eighteen (18) months. Town resident, Angela Hurshman, and I have several ideas for upcoming fund-raising events. Please watch for these as they develop.

The members of the police department extend a warm welcome to Josephine Patturelli, Animal Control Assistant, who has been with the department since the Spring. She is doing an outstanding job and is enjoying her work.

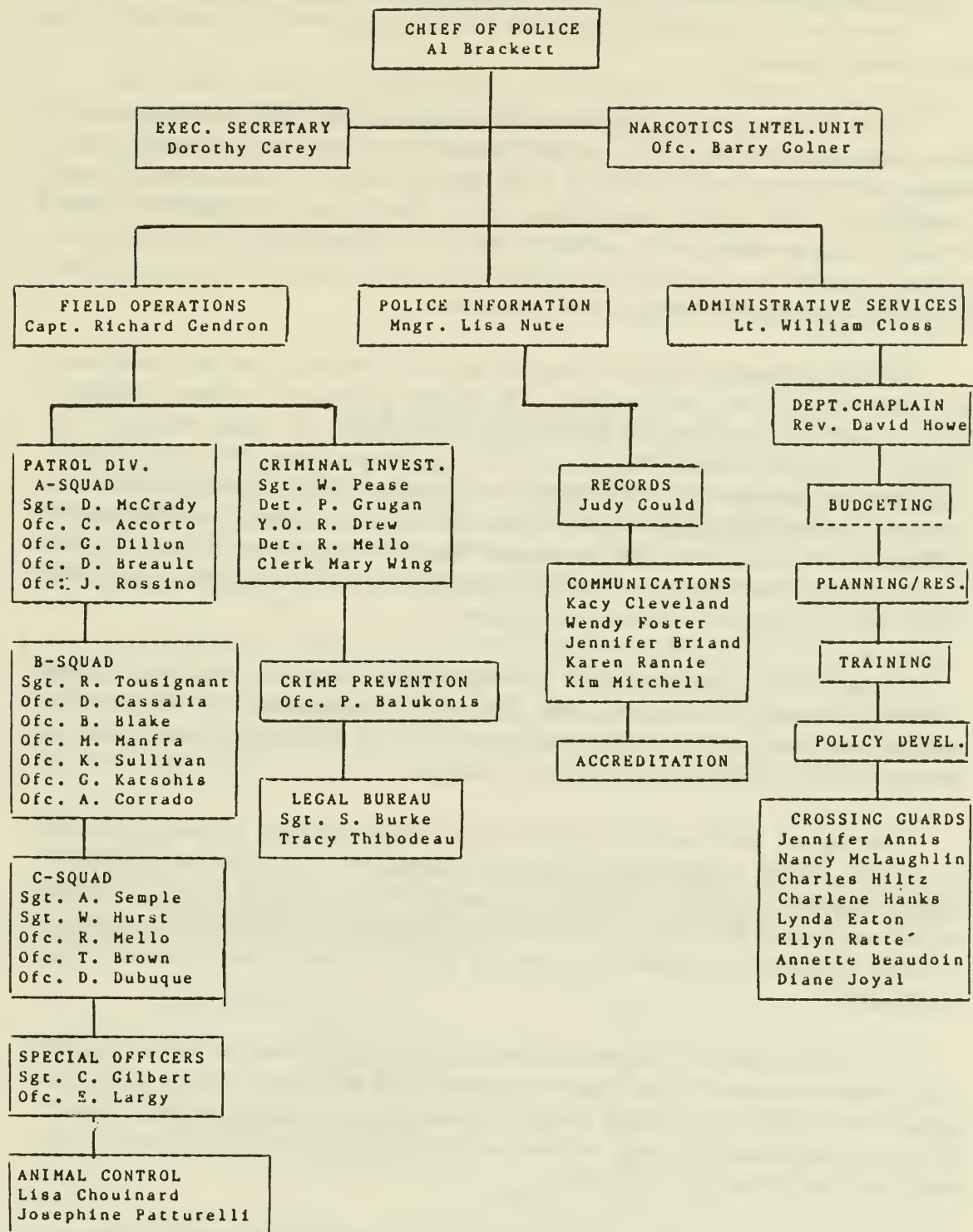
I extend my sincere thanks to all the members of the police department and you, the people who help watch out for our Town's four legged friends.

Respectfully submitted,

Lisa Chouinard  
Animal Control Supervisor

**Hudson Animal Control Division  
Yearly Activity Report  
July 1, 1988 – June 30, 1989**

<b>Activity</b>	<b>Canines</b>	<b>Felines</b>	<b>Total</b>
Strays impounded	250	130	380
Animals released at the shelter	90	66	156
Animals claimed by owners	190	9	199
Animals adopted from shelter	114	116	230
Number of animals euthanized	22	78	100
Number of lost pets reported	231	100	331
Animal complaints handled	579	141	720
Wildlife complaints handled			225
Other domestic animal complaints			50
Canine bites reported			28
Rabid suspects quarantined			26
Number of summons issued			193
Court cases handled			12



## DEPARTMENT OF PUBLIC WORKS AND DEVELOPMENT

Dear Fellow Residents:

Since its inception the Department's goal has been the improvement of its organizational arrangements and staff capability to meet the demands of continuing development and provide a high level of service to the Town. To accomplish this, the various components of the development process have been brought under a single roof in terms of both of an organizational sense and the physical proximity to provide our customers with a "one stop" location to deal with their development questions and concerns.

The accompanying Division reports indicate the level of activity and positive results of the past year's efforts. The Planning Division's primary responsibility is assisting the Planning Board and, to this end, the plans waiting to be reviewed has been reduced from 55 to 38 during the past year. However, Hudson continues to need the following long-range planning: 1) Master Plan continuous update; 2) Capital Improvements Program revision; 3) Impact Fees Ordinance; 4) Revisions to the Zoning Ordinance and Map; 5) Revisions to the Subdivision Regulations; 6) Revisions to the Site Plan Regulations; 7) a Landscaping Ordinance; and 8) update of the Corridor Studies.

Prior to this past year, the Zoning/Building Division had experienced turnover, but this has now stabilized. This point is emphasized by the data for code enforcement and code violation indicated in the Division's report as well as the procedural changes which have been enacted.

During the past year, the Engineering Division oversaw the completion of the Derry Street reconstruction and the signalization of the Lowell/Wason Roads intersection which included the construction of a right turn lane, north bound, on Lowell Road, also, this Division's personnel rendered support services to other departments within the Town. A partial listing of in-process activities is included.

The Street and the Sewer and Drain Divisions continue to deliver efficient and effective services to the Town on a year-round basis. One section within the Department which goes almost totally unrecognized is equipment maintenance. A very special thanks is owed to these employees for keeping the Town's equipment and looking as good as it does.

This Department, along with Finance, and the firm of Costello, Lomasney and deNapoli, expended considerable effort to close out the U.S. Environmental Protection Agency Grant for sewer construction purposes the Town entered into several years ago. The close out authorized a final payment of \$350,200 of a total federal grant of \$5,208,300 to the Town for this purpose.

The Town's curbside recycling program continues to function well with an estimated participation rate of 35 percent which removes slightly over 10 percent of the waste stream. Solid waste disposal is a critical issue for the Town and the Solid Waste Study Committee will be spending considerable time and energy on this issue during the upcoming year.



I would like to thank the entire staff and the various boards, commissions and committees for their energy, effort, dedication and long hours of work.

This year's report is dedicated to the Memory of Robert H. Morgan, Project Inspector, who passed away June 29, 1989.

Roy C. Willey, Jr.  
Public Works Director

PLANNING DIVISION

The Planning Division manages both current and long range planning, provides professional assistance to the Planning Board, and is a resource base for the Town's economic and community development efforts. This report highlights the Planning Division activities of the last year.

The Planning Division and the position of Town Planner have been operational for two years, effective September 14, 1989. Year two continued to bear a concentration on equipping the planning office to assist the Planning Board in the review of an immensely large volume of development plans with accompanying growth pressures.

Current Planning

During the summer of 1989, the Planning Board went into "emergency session," holding meetings each week. June 28, 1989 to August 30, 1989 plan review application action is outlined here:

Subdivisions	approved:	11
	denied:	1
	withdrawn:	1
Site Plans	approved:	9
	withdrawn:	<u>4</u>
	TOTAL:	26

September 21, 1988 to August 30, 1989 Planning Board action is outlined as follows:

Subdivisions	approved:	22
	denied:	1
	withdrawn:	2

Site Plans	approved:	31
	denied:	4
	withdrawn:	<u>5</u>
	TOTAL:	65

In 1989, the Planning Board approved two significantly sized site plans: Stuart's Corner, a 90,200 square foot commercial building to be located at Dracut and Davenport Roads; and Callahan R & D Complex, an 87,000 square foot industrial building to be located at Lowell Road, apposite Rena Avenue. As of August 31, 1989, there were 38 plans waiting to be reviewed by the Planning Board. The 38 plans can be grouped by year of application:

1986	1987	1988	1989
3	6	13	16

### Long Range Planning

*The Hudson Master Park Plan, A Plan for the Year 2000*, was approved by the Town Council on May 23, 1989. The plan, which presents a focus on thirty-one (31) proposed park development sites, was prepared by Brown and Rowe Landscape Architects and Planners. The land use study and recommendations document began in January 1988. Helpful criticism and guidance was received from Town Councillors, the Recreation Department, the Conservation Commission, the Planning Board, the Boat Ramp Committee, and Town Staff. Administrative assistance was provided by Former Executive Administrator C. David Crumpton, Executive Administrator Fred Snider, DPW & D Director Roy Willey, and Town Planner Mike Reynolds.

In November 1988, Town Code Article VIII, Mobile Homes and Pre-Site Built Housing was approved by ballot in a Town election. In 1989, the Planning Board considered the following zone change request items: 1. Petition by property owners to rezone two (2) lots comprising approximately 33.17 acres, at Lawrence Road and Route 111, from A-2 Residential to C Industrial; 2. Planning Board text revision of the Mobile Homes and Pre-Site Built Housing ordinance; 3. Petition by residents to rezone sixty-six (66) lots, located in south central Hudson, from D Rural to A-1 Residential; and 4. Request by Councillors to revise Hudson Town Code Chapter 334, Zoning, Article X, Section 334-53. Building Permits, Section 334-54. Conditions of Issuance.

### Planning Board Workshops

Beginning on January 3, 1989, the Planning Board began a routine of once per month regularly scheduled workshop meetings. For 1989, workshop agenda items included: cul-de-sac road lengths, capital improvements planning, zoning map change proposals, topographic mapping, setting a course to revise/replace ordinances and regulations, the Lowell Road Corridor Planning Study Update, the Cost Allocation Procedure Update, and off/site improvement agreements. In addition to workshop participation, most Planning Board members attended the Fall 1988 New Hampshire Municipal Association Law Lecture Series.

In April 1989, the Planning Board established the Aesthetics Committee. the Committee's purpose is to improve design standards in order for consistent review of proposed landscaping, building facades, and signage.

In August 1988, Town Planner Mike Reynolds was elected Vice-President of the New Hampshire Planners' Association. For the statewide municipal association conference held in November 1988, the Town Planner organized the Mechanics of Planning Board Operations seminar. As one of the speakers, the Town Planner introduced his *Twenty Commandments for Planning Boards*.

### **Planning Staff**

Diane Lamper, Planning Board Secretary, joined the staff in November 1988. Diane is responsible for assisting the Town Planner in preparation for Planning Board Meetings and following through on Planning Board action. Such preparation includes assembly of Planning Board Members' packets, processing meeting agendas, and abutter/property owner notification. "Follow through" includes details too numerous to mention. Diane Lamper also provides secretarial assistance to the Subdivision/Site Plan Review Committee.

Susan Becker, Civil Engineering Technician, joined the staff in December 1988. Susan, from the Engineering Division, provides technical assistance in the review of subdivisions and site plans. Her review comments assist both the Subdivision/Site Plan Review Committee and the Planning Board. Susan has also assisted the Planning office by updating the Town of Hudson Map, Assessor's Maps, and by preparing a map which charts all recent subdivision and site plan development in Hudson.

Michael H. Reynolds  
Town Planner

## **ENGINEERING DIVISION**

The purpose of this report is: to outline the broad responsibilities of the Engineering Division, discuss changes within the Division in the past year, present the status of important projects and indicate priorities for the upcoming year.

The function of the Engineering Division is to manage three broad categories of activities. First to provide technical support to the Town's governing body. Second, to provide service and support in addressing identified problems within the Town. Third is the review and inspection of development projects.

Personnel changes during the past year include the hiring of three individuals: Sue Becker to fill the Civil Engineering Technician position; Bob



Morgan to fill the Project Inspector position: and Michael Gospodarek to fill the Town Engineer position.

The status of major projects and programs in progress are as follows. Please note this list is not all inclusive.

1. **TAYLOR FALLS BRIDGES REHABILITATION PROJECT'** This project involves the complete rehabilitation of the two bridges between the Town of Hudson and the City of Nashus. The project is funded equally by both communities. Expected project completion: December 1989.
2. **LOWELL ROAD BRIDGE/CENTRAL STREET CULVERT PROJECT.** This project involves the rehabilitation of the Lowell Road Bridge (near the intersection of Birch Street) and the complete reconstruction of a drainage culvert on Central Street. Expected project completion: Late spring 1990.
3. **FERRY STREET/CHASE STREET SIGNAL PROJECT.** Project involves the replacement of the signal electronics to improve and expand the overall signal usefulness and vehicle safety at this intersection. The existing signal electronics are outdated and are no longer able to be adjusted to meet the growing traffic demand and safety requirements. Expected project completion: Early spring 1990.
4. **LANDFILL CLOSURE PROJECT.** This project involves the permanent closure and capping of the West Road landfill per the State of New Hampshire, Solid Waste Division regulations and requirements. The Town of Hudson is under orders from the State of New Hampshire to "close" the landfill. The closure design has been approved by the State of New Hampshire and additional construction funding is required to complete the project.
5. **PINE ROAD/WINSLOW FARM ROAD INTERSECTION PROJECT.** This project involves the reconstruction and realignment of the Pine Road/ Winslow Farm Road intersection to include the addition of drainage improvements. Final design to be completed by late fall 1989. Additional construction funding is required to complete the project.
6. **TOWNWIDE BRIDGE/CULVERT INSPECTION PROGRAM.** This program involves the structural analysis of bridges and major drainage culverts throughout the Town. Expected program completion: Late spring 1990.
7. **PAVEMENT MANAGEMENT SYSTEM.** A computerized roadway planning system used to determine roadway maintenance strategies and priorities, formulate annual budgets, review proposed development impact and as input into other aspects of the Town's planning and management activities. The system is currently in use. Final system revisions are expected to be completed by late fall 1989.



8. SAGAMORE INDUSTRIAL PARK SEWER PROJECT, PHASE II. This project involved the construction of a sanitary sewer system within the Sagamore Industrial Park. Phase II completes the sewer system within the industrial park. Project completion: June 1989.
9. NEVENS, GORDON AND SHERATON STREETS SEWER PROJECT. This project involved the construction of a sanitary sewer system within the residential area contained by Nevens, Gordon and Sheraton Streets. Project completion: June 1989.
10. SEWER CONTRACT NO. 10. This project involves the rehabilitation of the existing flume structure and the construction of a sewer flow monitoring station. The flume structure and monitoring station is a central point of flow measurement for the sewerage piped to the City of Nashua Wastewater Treatment Plant treatment. This project was partially funded with EPA funds. Expected project completion: Late fall 1989.
11. UNDERGROUND STORAGE TANK PROGRAM. This program involves the development of a management plan for underground storage tanks which are the property of the Town of Hudson. The management plan incorporates the most recent New Hampshire Department of Environmental Services requirements and EPA guidelines. The management plan is currently under review by the Department of Environmental Services.
12. PUBLIC WORKS FACILITY PROJECT. This project involves the construction of a new Public Works Facility to house personnel and equipment for the Street, Drain/Sewer and Maintenance Divisions within the Department of Public Works and Development. This project is presently under review by Town Council and Administration.
13. INDUSTRIAL DISCHARGE PROGRAM. This program monitors all nonresidential sanitary sewer discharge into the Town sewer collection system. Program is mandated by the Environmental Protection Agency. All discharge permits are issued and monitoring continues. We are currently working with the EPA and the City of Nashua to strengthen our enforcement regulations. A draft Ordinance change is expected December 1989. Due to State review and policy changes, sewer permit applications have been revised and just recently put into effect.

Project and programs in planning and development by the Engineering Division are as follows. Please note this list is not all inclusive.

1. PELHAM ROAD RECONSTRUCTION PROJECT. This project could involve the complete reconstruction of Pelham Road from Lowell Road to Melendy Road. In addition, the project is expected to include the realignment of the Lowell Road/Pelham Road intersection, signalization at this intersection, sidewalks, drainage improvements along Pelham Road and major drainage improvements at Second Brook and Pelham Road.

2. DERRY STREET PROJECT, PHASE II. This project would involve the widening of Derry Street from Leslie Street to the end of Phase I construction (near the Pizza Hut restaurant). The construction is expected to include drainage improvements, box widening, complete roadway paving and the installation of traffic signals at the 102 Plaza/McDonalds intersection.
3. SEWER ATLAS/FACILITIES PLAN UPDATE. This project would involve the preparation of a Townwide sewer atlas depicting the complete sanitary sewer collection system. In addition, the facilities plan update would evaluate the existing sewer collection system relative to capacity and use.
4. INSTITUTE CONSTRUCTION SPECIFICATIONS. The specifications would outline the Town's requirements for all infrastructure construction, i.e., roadways, drainage, sanitary sewer, etc., performed for any private or public entity within the Town of Hudson.
5. INSTITUTE STREET OPENING REGULATIONS. These regulations would outline the procedures for obtaining a permit to work within Town of Hudson right-of-way for any reason. The permitting process would enable the Street Division to have control over roadway excavations and repairs.
6. TOWNWIDE MAPPING PROGRAM. This multi-year mapping program is expected to include the updating of aerial photographs for the Town and the preparation of computer aided maps which would take the form of "layers" of information, i.e., street system, zoning, sewer system, storm drainage, Town-owned property, map and lot, etc.

Next years priorities include the following:

1. Reduce the turnaround time on Permit review and decision.
2. Lend increased support to citizen concerns and enforcement issues.
3. Develop a working Master Plan relating to storm drainage, sewer and road way improvements, to aid in future budget forecasting and designs.

A sincere thanks to Jeffrey D. Magaw, past Town Engineer, who contributed greatly to the success of this division during the year.

Sincerely,

Michael Gospodarek, Town Engineer  
Mark P. DeVine, Civil Engineer

## STREET DIVISION

Once again, this past year has been a very busy and successful one. The 1989 town-wide paving project was completed on schedule with our twelve thousand tons of asphalt placed.

Other programs implemented last year are continuing. Some of these programs include parks and cemetery maintenance, crack sealing as part of pavement maintenance, road side mowing and traffic light maintenance.

Older, established programs are also keeping us busy. Some examples of these programs are road side tree cutting, line striping, sign maintenance and replacement, vehicle maintenance, snow removal and sanding operations.

Two new items were also added to the list of our responsibilities this year. One is installing and maintaining the Christmas decorations at the Town Common. We still rely heavily on Mr. Provencher's generosity in suppling us with the materials and assistance to get the job done. We have also undertaken a more aggressive training schedule. All employee routinely go through safety and instructional training for vehicle and equipment. The results of this training are employees who now work safer and more efficiently.

Last winter was a snow lovers nightmare. Hudson received only 16.75 inches, which is 46.75 inches below the ten year average of 63.5 inches. The result was a substantial savings in the overtime account last year. However, road sand and salt cost were up due to many icing conditions.

This past year we also accepted delivery of a 1989 plow truck and a 1989 pick up truck. A badly needed replacement sidewalk plow was also purchased. We believe this will be a real benefit to both the elderly and school aged children who predominately use our sidewalks. As always, we are constantly trying to improve our snow removal capabilities.

In closing, we are here to assist you, the residents, and we hope that in some small way we were able to make Hudson a better place to live and work. I would also like to thank all of the Street, Maintenance and Sewer Division employees for their hard work this past year. Your efforts under adverse working condition at the Highway garage have not gone unnoticed.

Edward P. Lamper  
Street Division Foreman



## SEWER & DRAIN DIVISION

Town Sewer projects completed this past year were the extension of contract #7 that included Nevens Street, Sheraton Drive and Gordon Street. Extensions to contract #8 was from Hampshire Drive cross country line to Executive Drive ending at the U.S. Postal Annex. The pump station on Sagamore Park Road is almost complete but for a few minor punch list items.

Video tapes are now being used in our maintenance program to record and document sewer problems. A television camera is, while recording on video tape, pulled through a section of pipe and manholes which then allows us to determine all problems in a particular section; such as cracked pipes, reverse flows, heavy grease build ups, roots, and locations of all house connections. A prioritized list is then made up to determine the areas to be addressed first and what plan of action is to be taken to correct the problems.

Drainage projects completed this past year were pipe and catch basins on Alpine Avenue, Nevens Street Parkhurst Drive, and Library Street.

There were numerous catch basins and manholes worked on throughout the Town which included new frames and grates, frames and covers, partial rebuilding and some structures completely replaced.

The flushing of sewer lines, drain lines, cleaning of catch basins and manholes was also performed, along with the maintenance of the pump stations.

As in past years this Division worked hand in hand with Streets Divisions on many projects, as well as snow plowing and salt sanding.

In closing, a special thanks to Street Division for their continued support and the Sewer Utility Committee for the opportunity to upgrade the older sewer lines in Town.

Ronald C. Gardner  
Sewer & Drain Division Foreman

## ZONING/BUILDING DIVISION

The duties and responsibilities of the Zoning Administrator for permit and plan review, zoning/building division administration and management, ZBA administrative support, code enforcement program management, code and wetland site assessment inspections, and citizen advisement concerning zoning code definition, interpretation and applicability on a case-by-case basis have increased two-fold relative to the previous fiscal year.



I reported in last year's annual report that this Division was facing its greatest challenge; that of effectively utilizing available staff to deal with the administrative and code enforcement backlog, together with coping with the daily workload. To this end, interactive programs, set procedures and effective forms were developed in the areas of code enforcement, ZBA appeal applications, and building and occupancy permit applications. These programs are beginning to work. They are constantly being reviewed for effectiveness and are currently subject to constructive revision on a regular basis.

Effective communications, programs, procedures, forms and efficient and timely filing, however, are only half the ingredients required to face a challenge and come out on top. The other half necessary for a well-rounded, successful operation is a properly sized and appropriately utilized staff that meets the increasing needs of this growing community. It was for this purpose that I recommended additional staff positions be funded in the tasking areas of building and code inspections, zoning code administration and plan review, and zoning/building clerical duties. These tasking areas are demanding, requiring existing staff to prioritize workday items for completion. This process ensures that an over-large workload can be accomplished, but the time that it takes becomes the major negative factor in the equation. Eventually, however, these additional staff proposals were eliminated from the budget plan through the budget review process.

The Code Enforcement Program status for the fiscal year 88/89 is as follows:

Initial Notice of Violation	9 cases
Final Notice of Violation	13 cases
Notice to Prosecute	5 cases
Follow-up Inspections	10 cases
Closed Cases/in Compliance	77 cases
Active Investigation	22 cases
Abatement Agreements	3 cases
TOTAL	139 cases

The types of code violations and complaints handled by this office were varied. They ranged from off-premises parking to junk and junk yards. A breakdown of code violation types is as follows:

Parking violations including trucks	3 cases
Non-permitted home businesses	9 cases
Non-permitted signs	25 cases
Off-premise signs	8 cases
Junk/junk yards	19 cases
Building without valid permit	8 cases
Site plan noncompliance	17 cases
Permitted use violations	12 cases
Utilizing structure w/o valid permit	2 cases
Granted variance conditions violations	2 cases
Wetlands district ordinance violations	6 cases

Driveway ordinance violations	1 case
Health violations including septic	13 cases
Drinking water contaminants concerns	4 cases
Illegal dumping solid/chemical waste	10 cases
Hazardous structure violations	3 cases
Tree cutting concerns	2 cases
TOTAL	<u>144 cases</u>

Note: Totals do not match because some code cases were multiple violations.

As noted by the Code Enforcement Officer, code violations and reporting have increased in several areas. The most notable of these areas were the improper use of signs, noncompliance with the conditions of Planning Board approved Site Plans, and building without valid permits or not according to submitted plans. The first step to solving problem areas is to recognize and attend to those areas where the problem appears greatest. The Code Enforcement Case Listing spread sheet is an invaluable tool for use in recognizing trends, concentrating efforts, and prioritizing code enforcement action. Utilizing this listing to the fullest extent as Code's work plan is the Division's goal for the coming fiscal year.

The Health Officer, William A. Oleksak, continues in his three part role as building, zoning code and health inspector. He continues to monitor the health and welfare of the people, land, and structures located within the Town. Hudson's increased citizen awareness of environmental concerns has greatly assisted this office's ability to swiftly identify and begin to deal with health and environmental issues in the Town.

A numerical breakdown of health related violations and recurring health inspections by type is as follows:

Restaurant	33
Septic systems	7
Grocery facilities	2
Dumpsters	3
Potable water	4
Day care facilities	17
Private kindergartens	4
Foster homes	<u>9</u>
TOTAL	79

The Zoning, Building, and Code Division's secretary, Joan Glencross, has, during the past year, done yeoman's work in the timely typing of permits, decisions, agendas, spread sheets listings and letters. She ensures that the public is informed with daily posting of building permits issued and code enforcement and Zoning Board of Adjustment Case listings.

The Building Inspector, Edward P. Madigan, reports that 508 Building Permits were issued in fiscal year 88/89. This figure is approximately a 24 percent decrease in permits issued, reflecting the decrease of 167 permits from the 675

permit total of the previous fiscal year. Approximately 2700 building, electrical and plumbing inspections were accomplished in 88/89.

Building trends as compared with the previous fiscal year indicate that single family, condo and townhouse (multi-family) housing starts are down approximately fifty percent. Duplex construction is down approximately 40 percent. An increase in issued permits for additions, alterations, renovations, outbuildings, fences, and pools has offset the downward trend in housing starts to a substantial degree. This trend towards expansion and improvement of existing homes, rather than the more traditional method of buying starter homes, selling, and buying up, continues through the close of the fiscal year. Industrial buildings, additions, alterations and fit-ups are up three hundred percent from last year. The number of Commercial Construction permits issued has remained constant at a steady pace throughout the fiscal year.

As reported in last year's Annual Report, a major goal of the Building Inspector was to have the 1987 BOCA code adopted by the Town as its official building code. To this end, planning meetings with a sponsoring member of Council, DPW & Dev. staff and the Town Attorney occurred in October and November of 1988 and in January of 1989 to begin to formulate a draft ordinance to adopt the BOCA code.

**BUILDING PERMIT ACTIVITY**  
**July 1, 1988 - June 30, 1989**

Single family homes . . . . .	71
Duplexes . . . . .	39
Single family condos . . . . .	15
Two family condex . . . . .	4
Multi-unit condos . . . . .	5
Residential additions . . . . .	48
Residential alterations . . . . .	50
Garages . . . . .	26
Barns . . . . .	2
Utility sheds. . . . .	30
Porches/decks. . . . .	49
Fences. . . . .	34
Pools. . . . .	38
Patios . . . . .	2
Carport . . . . .	3
Mobile homes. . . . .	2
Commercial structures . . . . .	8
Commercial additions. . . . .	3
Commercial alterations/fit-ups. . . . .	12
Commercial tents temporary . . . . .	2
Temporary signs 30 days. . . . .	30
Permanent signs . . . . .	34
Industrial structures. . . . .	1
Industrial additions . . . . .	2
Industrial alterations . . . . .	8
Raze structures . . . . .	2
Chimney/fireplaces . . . . .	12
Concrete pads. . . . .	2
Underground tanks . . . . .	1
Antennas . . . . .	1
TOTAL	536

Bruce W. Woodruff  
Zoning Administrator



**CONSERVATION COMMISSION**  
**ANNUAL REPORT**  
**July 1, 1988 - June 30, 1989**

The impact of people upon the natural environment is of prime concern to the members of the Conservation Commission. Whether it be solid waste, hazardous materials, air pollution, land development, road construction, industry, etc., etc., each in its own way affects the quality of the lands beyond. Hudson's greatest natural assets are its rural setting, forested hillsides, river bottom lands, aquifers, lakes, and wetlands. It is the Commission's goal to encourage the wise use and management of these resources for the benefit of present and future generations.

The major work of the Commission has been to review development site plans and make recommendations to the planning and zoning boards concerning their environmental input, especially upon the Town's streams and wetlands. Many field trips were made to gather on-site knowledge for more accurate evaluations.

An overview of the Merrimack River Management Plan was presented to the Commission by Mr. Robert Varney of the Nashua Regional Planning Commission with emphasis on Hudson's role as an abutter to the river. Major points were the protection of the riverbank, adjacent farmlands, and the development of Hudson's portion of the New Hampshire Heritage Trail. The Conservation Commission went on record in support of the concept.

Brenda Lind of the Trust for New Hampshire Lands instructed the Commission on the Trust's easement/land acquisition process.

The Commission sponsored Michael Kelly to attend the 1989 session of the Youth Conservation Camp conducted by the Society for the Protection of New Hampshire Forests. Michael was given an introduction to wetland ecosystems, wildlife habitat, forest management, and his role as a steward of the environment.

Commission members performed their annual Dutch Elm disease prevention treatment to the Town's two specimen trees located at Hills Memorial Library and the Wattanick Grange Hall.

Life Scout John Cole of Troop 21 came before the Commission to make us aware of his plans to construct and place ten wood duck nesting boxes on Musquash Pond as his project for the rank of Eagle Scout. The wood duck's natural nesting site is in a hollow tree located on or near a marsh or pond. Development pressures in these natural areas almost drove the wood duck to extinction; but through the efforts of conservationists in erecting substitute nesting boxes, it has been able to make a comeback. The Commission voted unanimously to assist Scout Cole in the purchase of materials for this important conservation project.



The Town Council voted to authorize the Conservation Commission to retain the unexpended portion of its 1988-1989 appropriation and place those funds in a special Conservation Fund for future use.

Commission representatives attended the annual meeting and workshop of the New Hampshire Association of Conservation Commissions held each year at Rundlett Junior High in Concord.

There were no personnel changes in the Commission during the year with all seven regular and three alternates performing their respective duties.

Jeff Magaw, who provided technical assistance to the Commission, resigned his position as Town Engineer in April, 1989. The Commission acknowledges Jeff's expert advice and willing cooperation during his tenure and wishes him well in his new venture.

Michael Gospodarek, Town Engineer, assumed his duties with the Commission in June, 1989. Welcome aboard, Mike.

Respectfully submitted,

James D. Hankins, Chairman  
Conservation Commission

## SOLID WASTE STUDY COMMITTEE

Curbside pick up of residential waste by Waste Management, Inc. continued during fiscal year 1989 with curbside recycling added. Participation in the curbside recycling has been at 35% to 40% with approximately 10% of the waste stream being diverted by recycling. We are hopeful that the participation rate will improve in order to make recycling more viable. The Waste Management contract ends on June 30, 1990 with an option for a six month extension.

Nashua's decision not to pursue a waste-to-energy plant in the near future has placed Hudson in a position of having to re-evaluate our alternatives for a long term disposal solution. Much of the emphasis of the committee in the coming year will be on this topic.

Conditional approval was given by the State for closure plans for the West Road landfill. The current schedule is for the closure to be done in the spring, 1990. The closure will consist of capping the landfill, continuing ground water monitoring and removal of the tire pile.

The spring and fall clean-up weekends were taken advantage of by residents in much greater numbers than anticipated causing long lines and a certain amount of aggravation for participants. This is due in part to some misunderstanding on the part of residents as to what can be placed on the curb for normal weekly pick-up. Next year the drop-off point will be changed to a location where the anticipated volume of traffic will be more manageable. Under consideration is a section of the West Road landfill property.

We will be accepting nominations to fill three vacancies on the Solid Waste Study Committee in the coming year. Interested citizens may contact me or Mr. Roy Willey, Director of Public Works. We look forward to a busy and productive year.

Respectfully submitted,

Gerard J. Casavant, Chairman  
Solid Waste Study Committee

## PLANNING BOARD

### Regular Members

Darrell Wagner, Chairman  
Paul Ciano, Vice Chairman  
James Frank-Mills, Secretary  
Philip Laurien  
Jean Serino  
Leonard Smith  
Nan Cote, Council Member  
Joseph Wozniak, Council President

### Alternate Members

Robert Landry, Council  
Edward Palladino, Council  
Arthur Clement  
James Donnelly  
Allan Lamper

The Planning Board has seen a great deal accomplished within the past year. By planning a meeting every Wednesday for a period of over four months the backlog has been virtually eliminated. This in itself has been a major accomplishment due to the diligent efforts of the Board members.

We have seen the formation of a volunteer committee, dedicated to preservation and beautification of Hudson, the Aesthetics Committee.

The Planning Board has been involved in a most crucial aspect of Town Planning, redrafting of the Zoning Ordinances. At the time of this report the work is in progress and will go to private firms for the actual redrafting then back to Board for final revisions, additions and deletions before being voted on by the Board in preparation for including these changes on the ballot.

As in previous years, the Planning Board has participated in site inspections. This is an important part of the Board requirements which takes the members out in the field to actually view those items under consideration that are before the Board. It would be nice to say that these site walks were done on the best and sunniest of days across field and meadows resplendent with flowers, but such was not the case, however the Planning Board members have taken these walks no matter where it took them in the best of spirits and for that we do thank them.

Part of keeping in touch with the myriad of changes that occur in government is to attend seminars on a regular basis. For some members this is an introduction to the Planning Board process for others a refresher, but for all it is time well spent. One of the most informative seminars has been the Law Lecture Series which covered first, "Regulation of earth removal", a second series on "How to run a meeting and Land Law Use" and last in the series, "Grandfathering, Laws of Non Conforming Uses".

During the course of the year and while conducting the business of the Board some members of the Board were faced with allegations of Conflict of Interest. It is with pleasure that we can report that the members were exonerated from these unfounded allegations and allowed to continue their work on the Board in the same dedicated and professional manner before the disruption.



We have had the pleasure of working with many fine people on the Board, some of whom did not seek reappointment, but whose contributions remain an integral part of the work accomplished in the last year, namely, James Lamothe, John Best, Gretchen Von Grossman and William Arsenault.

Much of what has been accomplished by the Planning Board has been due in part to the cooperation and expertise of the department heads to whom we are most grateful. Even they will have to admit, however that were it not for the splendid people behind the desks on whom they rely, we would not have been able to do as much as we did. To all these fine people a special thank you from the Board.

The Planning Board has been fortunate to have Diane Lamper as a secretary. Her willingness to work, do follow up and in general keep things going for us has been helpful beyond measure.

If we have been remiss in trying to remember all the people who have helped pull together the work done by the Planning Board we apologize because there were many, it has been a team effort. We do want to recognize one exceptionally fine person who has been mainstay, friend, sometimes critic and someone we hope will be around Town Hall for a long time, Ann Seabury, our recording secretary. It has been her sense of humor, infectious laugh and good nature that has been a bonus to all of us who have worked with her. Ann has had an ability to put things in order, including some of us, spend hours at meetings, then listen to hours of tapes in order to record those meetings. This in itself is an accomplishment and a task not many would want to tackle. This chairman certainly is grateful for having had the opportunity to work with Ann.

It has been a good year for the Planning Board in terms of work accomplished. There were a few setbacks but once resolved the business of the board went well, backlogs have been eliminated and new systems are in place to handle items on the agenda more expeditiously.

Although at times progress seemed slow, a great deal has been resolved and positive steps have been taken to eliminate the snags and holdups in approving plans before the Board. This having been done, I feel it's time to step down from the Planning Board. It has been nine years, the past two as Chairman and it's time to go on with personal commitments. It has been an important wish to see an end to backlogs and I was determined that once we, as a Board, had this under control that I would not seek reappointment. So for the friends we've made, thank you and sincere good wishes for those that follow.

Respectfully submitted,

Darrell A. Wagner  
Chairman



## ZONING BOARD OF ADJUSTMENT

The Zoning Board of Adjustment (ZBA) traditionally uses this space to explain the reasons for the Board's existence – to explain what the Board does and how it functions.

During the early decades of the 20th century, a majority of Americans became convinced that the combination of haphazard community growth and indiscriminate intermixing of residential housing, commercial buildings, and industrial facilities both reduced property values and impaired land-use efficiency. As a consequence, states and communities across the nation established land-use zoning ordinances and zoning maps to define the proper use of community property and to prevent indiscriminate misuse. Local Zoning Boards of Adjustment, consisting of appointed volunteers, were then set up to provide local-level relief from overly rigid interpretation of those regulations. In Hudson, the ZBA has been in operation since 1942.

The Hudson ZBA now consists of ten members, all appointed by the Hudson Town Council: five “regular” members and five alternates, who attend all meetings and stand in for any members who must step down from a particular case or be absent from any meeting. The basic nature of the ZBA membership underwent significant change this year, with the Town Council adding two new alternate positions, with two long-time members (Les Erb and Andy Renzullo) completing their term in office (presently restricted to no more than two 3-year terms) and with two other members having to resign – one, Ed Furlong, because of excessive workload at his place of employment, and the other, Jack Allen, because of new employment elsewhere after completing graduate school at UNH this past spring. To fill their places, the Hudson Town Council has “promoted” Ed Boisvert and Carl Harmon to “regular” membership and has appointed Wayne Hopper, Wayne Mueller, Ernie Donaruma, and Royal S. Miller III as new alternates. Following completion of these new appointments, the Board reorganized, electing Ken Massey as its new chairman, Brad Seabury as its vice-chairman, and Carl Harmon as clerk.

If convinced that a variance is appropriate, the ZBA can provide relief from the restrictions of any zoning ordinance for property owners faced with unique property hardships (including nonstandard size, inadequate frontage, incompatible shape, topographical peculiarities, access difficulties, and the like. To obtain such a variance, the applicant must convince a majority of the members sitting for that hearing that the request satisfies each and all of five separate State-mandated requirements.

The Hudson Zoning Ordinance also empowers the ZBA to authorize certain otherwise disallowed uses or construction in certain “special exception” situations if the applicant convinces a majority of the members sitting on the case that predetermined requirements have been satisfied. The two most common such special exceptions (and the only kinds heard this year) are (1) wetlands special exceptions, to allow construction activity within a normally protected area, and (2) home occupation special exceptions, to allow one or more members of a household to conduct a business in their home.

Since zoning ordinances are subject to interpretation, applicants and/or abutters sometimes feel that the administrative decision by Zoning and Development staff personnel to allow or disallow building permits, site plan submittals, etc., were inappropriate. Such persons can file an appeal of that administrative decision, which results in a public hearing before the ZBA to determine whether a majority of the members sitting for that hearing will uphold (agree with) or reverse (overturn) the decision.

For all of these cases, applicants and/or abutters have the right to request a rehearing if they feel that the ZBA's decision was illegal or unreasonable or if they can demonstrate the availability of evidence that might have led the Board to a different decision if available during the original meeting. Any such request for rehearing must be filed within 20 days of the decision that is to be reheard, and the ZBA members must decide within the following 10 days whether to rehear or not to rehear that case.

For this 1988/1989 Fiscal Year reporting period, the Zoning Board of Adjustment held 96 public hearings, as tabulated below. All of these hearings, except for most of the withdrawals and some of the deferrals, involved a review of the request, two rounds of public testimony from applicants, abutters, and concerned citizens, and post-testimony deliberation by the Board. In addition, the Board also considered 30 requests for rehearing, along with 11 requests for expedited reviews. To process all these requests, the Board held 26 public meetings, as well as a few work sessions. All members of the Board also participated in a series of law seminars in Manchester, NH, sponsored by the New Hampshire Municipal Association, with some members also participating in other State-supported activities.

**Talley of Case Hearings Heard by ZBA During FY '88/89**

	Approved	Denied	Withdrawn	Deferred	Total
Variances	10	19	1	9	39
Wetlands					
Special Exceptions	10	2	1	10	23
Home Occupation					
Special Exceptions	6	1	2	2	11
Totals:	26	22	4	21	73
	Upheld	Reversed	Withdrawn	Deferred	Total
Appeal of					
Administrative	4	4	1	14	23
Decision					
	Approved	Denied	Withdrawn	Deferred	Total
Request for					
Rehearing	8	14	—	8	30
	Approved	Denied	Withdrawn	Deferred	Total
Request for					
Expedited Review	5	6	—	—	11



Examination of the tabulated figures (particularly with respect to comparable figures from past years) suggests several interesting relationships. Until a few years ago, the ZBA generally approved twice as many variance requests as it denied; that relationship has been reversed for the past couple years — but the Board now gets only half as many variance requests as it used to get. With respect to special exception requests, however, the Board still approves approximately five times as many requests as it denies, with nearly twice as many such requests being made. Appeals of administrative decisions were equal, but with a significant increase in such requests. The differences that most bothered the Board, however, were a 60% increase in requests for rehearing, with twice as many being denied as approved, and a 530% increase in the number of deferrals over last year. This latter problem had several natural reasons — including a number of cases in which the Board concluded that the application was not ready to be heard, and a number of cases in which the Board wanted additional evidence, as well as the fact that the Board decided this year that cases not processed by midnight would be deferred to the next meeting. These increases have led to a serious backlog in cases waiting to be addressed, with an attendant increase in requests for expedited review. To address this backlog problem, the Board has recently “streamlined” its procedures by tightening up on time allowed for public input, foregoing oral readings of correspondence into the record, etc.

The Board currently is having regular worksession meetings to identify and review problems in the existing Zoning Ordinance and to propose short-term “band-aid” fixes for those problems until an inprocess long-term revision of the entire Zoning Ordinance can be ready for submittal to the voters, within the next year or two.

Ken Massey, Chairman  
Zoning Board of Adjustment

## RECREATION DEPARTMENT

The Hudson Recreation Department supports and coordinates various programs for residents of all ages. This past year marked the fifth straight year of record-breaking participation levels for recreational programs. The following report will outline briefly the various programs that the Recreation Department maintains.

One of the “largest” programs that the Recreation Department runs is our Summer Supervised Play Program. This Program runs for ten weeks during the summer months and is open to Hudson youth ages 6-15. Under the supervision of staff counselors, the boys and girls participate in games, sports, contests, arts-and-crafts, field trips, etc. Over 200 youth attended this program on a daily basis with a total registration over 1,000. This program serves as a role model for recreation departments all over New Hampshire.

The Recreation Department conducts an Instructional Tennis Program. Hudson residents, young and old alike, may receive instruction in the sport



from a qualified teaching pro. This summer's program saw over 100 participants enjoying themselves, while learning the sport.

The Robinson Pond Recreational Facility offers a wide variety of activities for Hudson residents and their guests. The beach facility opens in mid-June and remains open through Labor Day. Besides swimming, sunning and picnicing capabilities, Robinson Pond is also the perfect site for various outings of local Scout troops. Red Cross certified lifeguards conduct swimming classes at all levels. Robinson Pond is also host to special Fourth of July celebrations. The long hot summer saw crowds of residents every week.

The Recreation Department sponsors the Hudson Babe Ruth Program which participates in the Merrimack Valley Babe Ruth League. It is open to boys 13 and up who enjoy playing baseball. Besides receiving excellent instruction, these youngsters compete in games and tournaments against other area teams.

For men 18 years and older, we offer the Men's Softball League. Open to all residents, this league is comprised of locally sponsored teams. With an emphasis on recreational enjoyment, teams compete against each other under the lights at our Jette Field facility. Over 100 men competed this summer. This year's team champion was sponsored by Bill Cahill's Super Subs.

We also maintain a Women's Softball League for all Town residents 18 years and older. Over 50 women competed this summer.

The Recreation Department participated in the Old Home Day Parade. Our float highlighted our theme "Where the Fun Begins" and was rode on by numerous staff counselors and children.

Moving into Fall, the Recreation Department initiated a new Youth Soccer League. This program, open to all Hudson youth in grades R-8, combines various aspects of our previous instructional program with the excitement of league play.

Our Instructional Basketball Clinics are run on Saturdays, beginning in November and running through February. These clinics, open to all children in Grades 2-3, are the ideal setting for any youngster who wants to learn the fundamentals of the game. These clinics also serve as a feeder program for our winter league. Participants in this program also have an opportunity to participate in a jamboree with local area teams.

Student-Athletes in Grades 4-8 may join our Winter Basketball League. This program begins in late October and runs through March. Nearly 200 boys and girls participate in this program. Each individual is placed on a team and division. Besides league play, various individual competitions are held throughout the season. Individuals are selected from each division to form All-Star teams which compete in four different tournaments. One such tournament is the Hudson Invitational Tournament, under the direction of the Recreation Department.

The Recreation Department also coordinates Friday night basketball games for men who enjoy getting together for pick-up games.

For those of you who enjoy the sport of volleyball, we have an adult league which meets every Tuesday throughout the year at the Memorial School gym. There is no set league, but teams are chosen each week.

The Recreation Department maintains various playgrounds, ballfields, tennis courts and basketball courts throughout the Town for use by all residents.

The Recreation Department assists the "Hudson Seniors" by providing transportation for various outings that they go on. The Recreation Department has also offered its support for other endeavors involving our senior residents.

The Recreation Center is in constant use throughout the year. Besides Recreation Commission meetings and programs, it is open to other Hudson youth-oriented and/or recreation-oriented groups. Some of the various groups who have made use of the facility are the Boy Scouts, Cub Scouts, Girl Scouts, Little League, Hudson Girls Softball, Hudson Pop Warner, Hudson Sno-Men, STOPP, Hudson Jaycees, Hudson Junior Women's Club, Merrimack Valley Beekeepers, and various school groups.

One noteworthy change in our facility was the addition of a sun/rain shelter that was built this summer for use by the children in our summer programs. Our thanks go out to the Hudson Junior Women's Club who took it upon themselves to build this structure.

In closing, I would like to thank the Hudson Recreation Commission for their continued support and devotion to the Town; I would like to thank all of the parents and non-parents who assisted and supported our various programs; I would like to thank all of the many coaches, counselors, lifeguards, and other personnel who make the programs what they are; most of all, I would like to thank all of the residents, young and old alike, who have participated in our programs.

Respectfully submitted,

Fred Deppe

Recreation Director

Recreation Commission:

Paul Hamilton - Chairperson

Joyce Cloutier

Ginny Mosnicka

Robert Caron

Phil Claytor

Ernest Briand - Alternate

# TREASURER'S REPORT

## Year Ended June 30, 1989

Balance on Hand July 1, 1988	\$5,755,675.21
------------------------------	----------------

### RECEIPTS:

Tax Collector	\$20,762,597.84
Town Clerk	1,659,871.86
Cash Receipts - Finance Dept.	3,247,108.90
Interest	351,662.70
Bad Checks	( 15,192.28)
BAN Monies	1,456,000.00
Interfund Transfers:	
From Derry Street	123,291.93
From Sewer Checking	<u>1,857,337.46</u>

TOTAL RECEIPTS	29,442,678.41
----------------	---------------

PAID OUT	<u>( 29,736,090.98)</u>
----------	-------------------------

Balance on Hand June 30, 1989	<u><u>\$ 5,462,262.64</u></u>
-------------------------------	-------------------------------

### Sewer Accounts

Balance on Hand July 1, 1988 (Checking Acct.)	\$ 1,039,819.28
---	-----------------

### RECEIPTS:

Income	\$ 959,791.85
Interest	29,254.37
Bad Checks	<u>( 1,314.05)</u>

TOTAL RECEIPTS	987,732.17
----------------	------------

### EXPENSES:

Paid Out	\$ 21,917.56
Transfer to Sewer Assessment	30,040.07
Transfer to General Fund	<u>1,857,337.46</u>

TOTAL EXPENSES	<u>(1,909,295.09)</u>
----------------	-----------------------

Balance on Hand June 30, 1989	<u><u>\$ 118,256.36</u></u>
-------------------------------	-----------------------------

### Sewer Assessment Fund

Balance on Hand July 1, 1988 (Savings Account)	\$ 1,551.13
--	-------------

RECEIPTS:	\$ 184,419.25
From Sewer Checking	30,040.07
Interest	<u>2,679.17</u>

TOTAL RECEIPTS	<u>217,138.49</u>
----------------	-------------------

Balance on Hand June 30, 1989	<u><u>\$ 218,689.62</u></u>
-------------------------------	-----------------------------



**TOWN CLERK'S REPORT**  
**July 1, 1988 – June 30, 1989**

**RECEIPTS**

Motor Vehicles	1,623,230.30
Dog Licenses	3,287.00
Dog Fines	5,607.00
Boat Permits	13,712.11
Misc. Fees	14,035.50
	<u>1,659,871.91</u>

**TOWN OCCURRENCES**

Births	2
Marriages	191
Deaths	91

Cecile Y. Nichols  
Town Clerk

**PROPERTY TAXES**  
**July 1, 1988 - June 30, 1989**

	1989	1988	1987	1986	1985
<b>DEBITS</b>					
7/1/88					
Uncollected Interest		159,581.00	2,142.00	34,093.00	29,901.30
Added Taxes		2,481.00	113.70		14,920.15
Overpayments		26,003.51		6,406.00	
Warrant	9,813,965.00	19,065,412.00			
Total Debits	9,813,965.00	19,253,477.51	2,255.70	40,499.00	44,821.45
<b>CREDITS</b>					
Taxes Collected	5,681,784.04	19,071,879.06	2,142.00		29,901.30
Interest		159,581.00	113.70		14,920.15
Abatements		28,436.50		6,406.00	
Bad Checks		(6,419.05)			
Total Credits	5,681,784.04	19,253,477.51	2,255.70	6,406.00	44,821.45
6/30/89	4,134,642.81	-0-	-0-	34,093.00	-0-
Cecile Y. Nichols Tax Collector					

**UNREDEEMED TAXES**  
**July 1, 1988 - June 30, 1989**

	1988	1987	1986	1985	1984
<b>DEBITS</b>					
7/1/88					
Unredeemed					
Bought by Town	978,168.11	447,228.73	55,036.55	19,909.29	39,675.84
Interest	<u>3,765.55</u>	<u>28,805.09</u>	<u>8,401.39</u>	<u>5,391.99</u>	<u>16,161.49</u>
Total Debits	981,933.66	476,033.82	63,437.94	25,301.28	55,837.33
<b>CREDITS</b>					
Redemptions	282,998.01	321,504.11	33,838.96	15,344.98	39,418.84
Interest	<u>3,765.55</u>	<u>28,805.09</u>	<u>8,401.39</u>	<u>5,391.99</u>	<u>16,161.49</u>
Abatements	474.00	385.98	327.72	242.25	
Deeded to Town				<u>47.25</u>	<u>257.00</u>
Total Credits	287,237.56	350,695.18	42,568.07	21,026.47	55,837.33
6/30/89	694,696.10	125,338.64	20,869.87	4,274.81	-0-

Cecile Y. Nichols  
Tax Collector



**CURRENT USE ASSESSMENT**  
**7/1/88 - 6/30/89**

**YIELD TAXES**  
**7/1/88 - 6/30/89**

**1988**

<b>DEBITS</b>			
7/1/88	Uncollected	17,500.00	401.71
	Added	230,500.00	1,411.00
	Interest	<u>813.75</u>	
	Total Debits	248,813.75	1,812.71
<b>CREDITS</b>			
	Taxes Collected	185,500.00	372.00
	Interest	813.75	
	Abatements	<u></u>	<u>401.71</u>
	Total Credits	186,313.75	773.71
6/30/89	Uncollected	62,500.00	1,039.00

Cecile Y. Nichols  
Tax Collector

**TOWN CLERK**  
**SEWER**  
**July 1, 1988 - June 30, 1989**

**1988-1989**  
**1987-1988**

<b>DEBITS</b>			
7/1/88	Uncollected	143,639.97	
	Interest	7,538.86	
	Warrant	<u>1,044,791.84</u>	
	Total Debits	1,195,970.67	
<b>CREDITS</b>			
	Taxes Collected	937,237.35	
	Interest	7,538.86	
	Abatements	8,840.80	
6/30/89	Uncollected	<u>242,353.66</u>	
	Total Credits	1,195,970.67	

**TOWN CLERK**  
**UNREDEEMED SEWER UTILITY**  
**July 1, 1988 – June 30, 1989**

		<b>1988-89</b>	<b>1987-88</b>
	<b>DEBITS</b>		
7/1/88	Unredeemed		27,467.70
	Bought by Town	22,376.83	
	Interest	<u>160.54</u>	<u>810.10</u>
	Total Debits	22,537.37	28,277.80
	<b>CREDITS</b>		
	Redemptions	3,633.52	6,438.66
	Interest	160.54	810.10
	Abatements		11,633.10
	Excess Debits	11.98	
6/30/89	Unredeemed	<u>18,731.33</u>	<u>9,395.94</u>
	Total Credits	22,537.37	28,277.80

**SEWER**  
**July 1, 1988 – June 30, 1989**

		<b>1986</b>	<b>1985</b>
	<b>DEBITS</b>		
7/1/88	Uncollected	<u>3,067.00</u>	<u>2,481.55</u>
	Total Debits	3,067.00	2,481.55
	<b>CREDITS</b>		
	Taxes Collected		<u>2,481.55</u>
	Total Credits		2,481.55
6/30/89	Uncollected	3,067.00	-0-

Cecile Y. Nichols  
Tax Collector

**STATE PRIMARY ELECTION**  
**September 13, 1988**

The polls were opened from 7:00 AM to 7:15 PM at the following locations:

ST. KATHRYN'S HALL	— Districts 1, 2 and 6
HUDSON LIONS HALL	— Districts 3, 4, 5, 7, 8 and 9

Election officials appointed by Michael P. Keenan, Town Moderator for this election were as follows:

**HUDSON LIONS HALL**

Moderator:	MICHAEL P. KEENAN
Asst. Moderator:	ROBERT HILL
Selectmen:	ROBERT CLEGG, JR. LEON HAMMOND
Checklist Supervisors:	JOYCE CLOUTIER BESS MOUSSEAU
Ballot Clerks/Workers:	HELEN ABBOTT NATHAN ABBOTT LELA BAESSLER PATRICIA BELANGER JOAN CARLEN RITA DUBOWICK DORIS R. DUCHARME OLIVETTE FARLAND ROSE M. GARDNER JEAN E. HOOK REITA JASPER NANCY LEBOUTILLIER SUSAN MISEK GEORGE O. MOUSSEAU FLORETTE PANKO RAYMOND SMITH VIRGINIA B. SMITH JOAN TATE

**ST. KATHRYN'S HALL**

Asst. Moderator:	JEANETTE GUILL
Selectmen:	ANN SEABURY JANE PFARNER
Checklist Supervisor:	GINNY MOSNICKA
Ballot Clerks/Workers:	PRISCILLA BERNASCONI GENIE H. GRIFFIN BEVERLY HALEY ESTHER McGRAW JEAN PATRICK KATHI WHITE JOAN L. ZYTKIEWICZ



**REPUBLICAN**

Regular Ballots Cast	948
Absentee Ballots Cast	13
Total Ballots Cast	961

**DEMOCRATIC**

Regular Ballots Cast	438
Absentee Ballots Cast	4
Total Ballots Cast	442

Total number of registered REPUBLICANS on Checklist	3,382
Total number of registered DEMOCRATS on Checklist	3,505
Total number of UNDECLARED names on Checklist	3,323
Total number of names on Checklist	10,210

Cecile Y. Nichols  
Town Clerk

**RESULT OF THE BALLOT****DEMOCRATIC PARTY****FOR GOVERNOR**

Paul McEachern	336
Judd Gregg	25

**FOR REPRESENTATIVE IN CONGRESS**

Lewis DuPont Smith	23
Barbara Underwood	35
James W. Donchess	349

**FOR EXECUTIVE COUNCILOR**

Thomas J. Christie	58
Lou D'Allesandro	251
Jim Hawkes	76

**FOR STATE SENATOR**

Rhona Charbonneau	22
-------------------	----

**FOR REPRESENTATIVES TO THE GENERAL COURT****Hillsborough District 19**

George H. Baker, Sr.	322
Joan M. Carlen	266
Patrick E. Kirby	252
Bess E. Mousseau	286
Kevin P. Riley	276
Jean S. Serino	265

FOR SHERIFF	
Richard Frank	314
FOR COUNTY ATTORNEY	
Peter McDonough	323
FOR COUNTY TREASURER	
John Joseph Wallace	144
Albert N. Dion	191
FOR REGISTER OF DEEDS	
John J. Coughlin	145
Jean Cote	214
FOR REGISTER OF PROBATE	
Nicholas D. Vergas	302
FOR COUNTY COMMISSIONER	
Catharine B. Sage	301
FOR DELEGATES TO THE STATE CONVENTION	
James E. Carlen	284
Joan M. Carlen	278
Bess E. Mousseau	292
George L. Mousseau	294
Kathleen Osberg	282
Kevin P. Riley	304

## RESULT OF THE BALLOT

### REPUBLICAN PARTY

FOR GOVERNOR	
Robert F. Shaw	119
Judd Gregg	797
William L. Lawrence	30
FOR REPRESENTATIVE IN CONGRESS	
Chuck Douglas	370
Stephen T. Gregg	45
Alf E. Jacobson	16
Betty Tamposi	486
Andrew Tempelman	23
Dennis R. Allen	12
FOR EXECUTIVE COUNCILOR	
Earl A. Rinker III	608

FOR STATE SENATOR	
Rhona M. Charbonneau	736
FOR REPRESENTATIVES TO THE GENERAL COURT	
Hillsborough District 19	
David J. Alukonis	443
Lionel R. Boucher	546
Shawn N. Jasper	534
G. Philip Rodgers	583
Stanley N. Searless, Sr.	566
Jeffrey D. Turmel	424
Willard N. Young	501
FOR REPRESENTATIVE TO THE GENERAL COURT	
Hillsborough District 21	
Leonard A. Smith	720
FOR SHERIFF	
Louis A. Durette	631
FOR COUNTY TREASURER	
Nick Hart	209
Cheryl A. Burns	151
FOR REGISTER OF DEEDS	
Judith A. MacDonald	683
FOR REGISTER OF PROBATE	
Robert R. Rivard	633
FOR COUNTY COMMISSIONER	
Edward J. Lobacki	357
Richard Verrochi	354
FOR DELEGATES TO THE STATE CONVENTION	
Fidele J. Bernasconi	612
Doris R. Ducharme	622
Robert W. Hill	597
Linda J. Pellerin	559
Earl W. Titus	512
Alida Weergang	565
Cecile Y. Nichols	
Town Clerk	



# STATE GENERAL ELECTION

November 8, 1988

The polls were opened from 7:00 AM to 7:15 PM at the following locations:

ST. KATHRYN'S HALL	— Districts 1, 2 and 6
HUDSON LIONS HALL	— Districts 3, 4, 5, 7, 8 and 9

Election officials appointed by Michael P. Keenan, Town Moderator for this election were as follows:

## HUDSON LIONS HALL

Moderator:	MICHAEL P. KEENAN
Asst. Moderator:	ROBERT HILL
Selectmen:	ROBERT CLEGG, JR. LEON HAMMOND
Checklist Supervisors:	JOYCE CLOUTIER BESS MOUSSEAU
Ballot Clerks/Workers:	HELEN ABBOTT NATHAN ABBOTT LELA BAESSLER PATRICIA BELANGER JOAN CARLEN RITA DUBOWICK DORIS R. DUCHARME OLIVETTE FARLAND ROSE M. GARDNER JEAN E. HOOK REITA JASPER NANCY LEBOUTILLIER SUSAN MISEK GEORGE O. MOUSSEAU FLORETTE PANKO RAYMOND SMITH VIRGINIA B. SMITH JOAN TATE

## ST. KATHRYN'S HALL

Asst. Moderator:	JEANETTE GUILL
Selectmen:	ANN SEABURY JANE PFARNER
Checklist Supervisor:	GINNY MOSNICKA
Ballot Clerks/Workers:	PRISCILLA BERNASCONI GENIE H. GRIFFIN BEVERLY HALEY ESTHER McGRAW JEAN PATRICK KATHI WHITE JOAN L. ZYTKIEWICZ

Total number of registered REPUBLICANS on Checklist	3,651
Total number of registered DEMOCRATS on Checklist	3,563
Total number of UNDECLARED names on Checklist	3,927
Total number of names on Checklist	11,141

Total number of REGULAR Ballots Cast	7,145
Total number of ABSENTEE Ballots Cast	375
Total number of Ballots Cast	7,520

Cecile Y. Nichols  
Town Clerk

## RESULT OF THE BALLOT

### STRAIGHT TICKETS

REPUBLICAN PARTY	1,647
DEMOCRATIC PARTY	658

### FOR PRESIDENT AND VICE-PRESIDENT OF THE UNITED STATES

George Bush	
Dan Quale	4,819

Michael S. Dukakis	
Lloyd Bentsen	2,456

Ron Paul	
Andre Marrou	100

Lenora B. Fulani	
Joyce Dattner	10

### FOR GOVERNOR

Judd Gregg	4,912
Paul McEachern	2,405

### FOR REPRESENTATIVE IN CONGRESS

Chuck Douglas	3,869
James W. Donchess	3,309
Roy Kendel	111

### FOR EXECUTIVE COUNCILOR

Earl A. Rinker III	3,349
Lou D'Allesandro	3,359

FOR STATE SENATOR

Rhona M. Charbonneau	4,211
Rhona M. Charbonneau	2,196

FOR REPRESENTATIVES TO THE GENERAL COURT

Hillsborough District 19

David J. Alukonis	4,242
Lionel R. Boucher	3,852
Shawn N. Jasper	3,858
G. Philip Rodgers	3,645
Stanley N. Searles, Sr.	3,850
Willard N. Young	3,248
George H. Baker, Sr.	3,060
Joan M. Carlen	2,298
Patrick E. Kirby	2,054
Bess E. Bousseau	2,633
Kevin P. Riley	2,153
Jean S. Serino	2,985

FOR REPRESENTATIVE TO THE GENERAL COURT

Hillsborough District 21

Leonard A. Smith	5,417
------------------	-------

FOR SHERIFF

Louis A. Durette	3,878
Richard Frank	2,509

FOR COUNTY ATTORNEY

Peter McDonough	4,111
Peter McDonough	2,112

FOR COUNTY TREASURER

Cheryl A. Burns	4,125
Albert N. Dion	2,303

FOR REGISTER OF DEEDS

Judith A. MacDonald	4,197
Jean Cote	2,357

FOR REGISTER OF PROBATE

Robert R. Rivard	4,819
Nicholas D. Vergas	2,262

FOR COUNTY COMMISSIONER

Edward J. Lobacki	3,610
Catharine B. Sage	2,731



**QUESTIONS RELATING TO  
CONSTITUTIONAL AMENDMENTS  
PROPOSED BY THE  
1987 GENERAL COURT**

“Are you in favor of amending the constitution to provide that, in order to entitle the parties to a trial by jury in civil cases, the amount involved in such cases must exceed \$1500 instead of \$500 as is now provided?”

(This question is submitted to the voters by the 1987 Legislature on votes of 302 to 23 in the House of Representatives and 18 to 3 in the Senate. CACR 4)

YES 4919                      NO 1663

“Are you in favor of amending the constitution to provide that the legislature may delegate regulatory authority to executive branch officials, but that any proposed rules may be disapproved by the legislature or an appropriate legislative committee, as prescribed by law?”

(This question is submitted to the voters by the 1987 Legislature on votes of 342 to 5 in the House of Representatives and 23 to 0 in the Senate. CACR 21)

YES 3696                      NO 2425

Cecile Y. Nichols  
Town Clerk

**TOWN OF HUDSON, NEW HAMPSHIRE  
Hillsborough County  
OFFICIAL BALLOT  
SPECIAL TOWN ELECTION  
November 8, 1988  
Cecile Y. Nichols, Town Clerk**

A TRUE COPY ATTEST:

Cecile Nichols  
Town Clerk

## BALLOT QUESTION

Are you in favor of the adoption of the amendment to the Zoning Ordinance of the Town of Hudson, Chapter 334 of the Town Code, replacing Article VIII, "Manufactured Housing", with a new Article VIII titled "Mobile Homes and Presite Built Housing", as proposed by Hudson Town Council?

4594 YES (In Favor)      1583 NO (Not In Favor)

Comment: The Town's mobile home regulations are currently set forth in Article VIII of the Zoning Ordinance, "Manufactured Housing". It is the opinion of legal counsel that the current Article VIII does not comply with state law, RSA 674:32, and that the Town therefore has no valid enforceable mobile home regulations.

The proposed amendment, Article VIII, "Mobile Homes and Presite Built Housing," authorizes the development of mobile home subdivisions and mobile home parks, as required by RSA 674:32. Mobile home subdivisions and parks are permitted on parcels of land with a minimum of ten (10) acres in the A-1 and A-2 Residential districts and in the D Rural districts. A mobile home subdivision will be subject to regular Planning Board subdivision review before it is approved. A mobile home park will be subject to regular Planning Board site plan review before it is approved. One key requirement for both mobile home subdivisions and mobile home parks is that each subdivision or park shall be screened by a permanent buffer area not less than fifty (50) feet wide comprised of trees, shrubs, or other suitable buffer approved by the Planning Board.

The proposed zoning amendment has been reviewed by the Planning Board and was the subject of a public hearing on September 20, 1988. On October 11, 1988 Hudson Town Council by unanimous vote approved the zoning amendment by ordinance and voted to place the zoning amendment on the ballot with Council's recommendation.

**WARRANT  
TOWN OF HUDSON  
Office of the Tax Collector  
Town Clerk  
STATE OF NEW HAMPSHIRE**

To the inhabitants of the Town of Hudson in the County of Hillsborough, New Hampshire.

You are hereby notified to meet at the following polling places:

Districts 1, 2, and 6	St. Kathryn's Parish Center
Districts 3, 4, and 5	Hudson Lions Hall
Districts 7, 8, and 9	Hudson Lions Hall

In said Hudson on Tuesday, the Eighth of November, 1988 (the polls will be opened between the hours of 7:00 AM and 7:00 PM) to act upon the following subjects:

To bring in your votes for President and Vice-President of the United States, Governor, United States Representative, Executive Councilor, State Senator, State Representative and County Officers.

To bring in your votes on the amendments to the New Hampshire Constitution proposed by the 1987 General Court.

To bring in your votes on the Hudson Zoning Ordinance Amendment, Chapter 334 of the Town code, current Article VIII, Manufactured Housing, RSA 674-31, 31-A and 32.

Given under our hands and seal, this 20th day of October, in the Year of our Lord Nineteen Hundred and Eighty Eight.

William P. Arseneault  
Town Council President

A true copy of Warrant: Attest.

Cecile Y. Nichols  
Town Clerk

October 20, 1988

We hereby certify that we gave notice to the inhabitants within the said Town of Hudson to meet 7:00 AM to 7:00 PM at St. Kathyrn's Hall and Hudson Lions Hall on November 8, 1988 for the purpose within mentioned, by posting an attested copy of the within warrant at the place of meeting within named, and a like attested copy at the following locations:

Hudson Town Hall, 12 School Street  
U.S. Post Office, Derry Street  
Hills Memorial Library, Library Street

Being a public place in said Town of Hudson on the 20th day of October 1988.

William P. Arseneault  
Town Council President



## **SPECIAL TOWN ELECTION**

**May 16, 1989**

The polls were opened from 7:00 AM to 7:00 PM at the following locations:

St. Kathryn's Hall	— Districts 1, 2 and 6
Hudson Lions Hall	— Districts 3, 4, 5, 7, 8 and 9

Moderator: MICHAEL P. KEENAN

Asst. Moderator: ROBERT HILL at Hudson Lions Hall  
JEANNETTE GUILL at S. Kathryn's Hall

Ballot Clerks: JEAN PATRICK  
ESTHER McGRAW  
FLORETTE PANKO  
LELA BAESSLER  
LUCILLE BOUCHER  
JOAN CAPLEN  
HELEN ABBOTT

OFFICIAL BALLOT  
TOWN OF HUDSON, NEW HAMPSHIRE  
SPECIAL TOWN ELECTION  
May 16, 1989

SHALL A CHARTER COMMISSION BE ESTABLISHED FOR THE PURPOSE OF REVISING THE MUNICIPAL CHARTER OR ESTABLISHING A NEW MUNICIPAL CHARTER?

YES 364 NO 95

VOTE FOR ANY SIX FOR THE CHARTER COMMISSION: (YOU MAY VOTE FOR COMMISSION MEMBERS EVEN IF YOU ANSWERED THE ABOVE QUESTION "NO")

BEDNAR, JOHN M	223
BLAIS, STEPHEN W.	95
CHRISTIENSEN, LARS T.	131
DUCHARME, DORIS R.	175
GRANT, WILLIAM E.	120
HETZER, JAMES W.	304
JASPER, SHAWN N.	287
MORIN, MICHAEL B.	96
PELLERIN, LINDA J.	153
PIPER, DARLENE D.	320
RENUZZULO, ANDREW	255
SEARLES, STANLEY N., SR.	234
WRITE-IN	28

5/16/89

A True Copy Attest:

Cecile Y. Nichols  
Town Clerk

## CHARTER REVISION COMMISSION

May 16, 1989

Total number of registered REPUBLICANS on Checklist	3,594
Total number of registered DEMOCRATS on Checklist	3,495
Total Number of UNDECLARED names on Checklist	3,988
Total number of names on Checklist	11,077
Total number of REGULAR Ballots Cast	474
Total number of ABSENTEE Ballots Cast	2
Total number of Ballots Cast	476

### WARRANT

To the inhabitants of the Town of Hudson in the County of Hillsborough,  
New Hampshire.

You are hereby notified to meet at the following polling places:

Districts 1, 2, and 6    St. Kathryn's Parish Center  
Districts 3, 4, and 5    Hudson Lions Hall  
Districts 7, 8, and 9    Hudson Lions Hall

In said Hudson on Tuesday, the Sixteenth of May, 1989 (the polls will be opened between the hours of 7:00 AM and 7:00 PM) to act upon the following subjects:

To bring in your votes for a Charter Commission to be established for the purpose of revising the Municipal Charter or establishing a new Municipal Charter.

To bring in your votes for the Charter Commission members.

Given under our hands and seal, this 27th day of April, in the Year of our Lord Nineteen Hundred and Eighty Nine.

Joseph Wozniak  
Town Council President

A True Copy of Warrant: Attest.

Cecile Y. Nichols  
Town Clerk

April 28, 1989

We hereby certify that we gave notice to the inhabitants within the said Town of Hudson to meet 7:00 AM to 7:00 PM at St. Kathryn's Hall and Hudson Lions Hall on May 16, 1989 for the purpose within mentioned, by posting an attested copy of the Warrant at the following locations:

Hudson Town Hall, 12 School Street  
U.S. Post Office, Derry Street  
U.S. Post Office, Executive Drive



Hills Memorial Library, Library Street  
Published in the *Hudson News* on May 5, 1989

Being public places in said Town of Hudson on the 28th day of April, 1989.

Joseph Wozniak  
Town Council President

Cecile Y. Nichols  
Town Clerk

## VITAL STATISTICS

In accordance with RSA 126:14 concerning the integrity of vital records, the Town is not permitted to publish information contained in vital statistics records.

# MONIES PAID

## FISCAL YEAR 1985 - 1986

A Copy	392.70	Autumn Realty	880.00
A-1 Security	227.40	AV-COM C/O Claude E. Willis	122.00
A.H. Trombley & Sons, Inc.	420.00	B & C Glass	229.45
A.S.A. Softball	120.00	B & S Locksmiths	76.47
Acme Radiator Repair	44.00	Bain Pest Control Service	2,340.00
Action Graphics	628.95	Baker, Brian	156.00
ADF	7,794.68	Bank of New England, NA	648,700.00
AELE — Liability Reporter	79.00	Bankeast	18,153.32
Aims Media	50.00	Barlo Signs	697.89
Air-Sea Rescue Program	200.00	Barrett Equipment, Inc.	18,780.00
Airwick — VT/NH, Inc.	487.58	Barrett Paving Materials, Inc.	1,023.96
Alexander Battery Co. East	229.79	Barretto Granite Corp.	1,860.00
Alexander's Market — Hudson	507.68	Barriault, Raymond	960.00
Alexander's Market — Nashua	1,457.57	Basha, Louise	20.75
Allard Development Corporation	96.00	Beals, Stephen	60.00
Allen, Theresa	10.25	Bean, Franklin	34.00
Allen Mello Dodge, Inc.	132.75	Bearings Specialty Co.	99.04
Allen H. Swanson, Inc.	2,469.90	Bedard, Janet	132.69
Allied Paper	237.14	Bednar, John M.	475.00
Alukonis, David	31.75	Beike, Victoria	38.05
Amburg, Robert	125.00	Belanger, Normand H.	1,000.00
American Arbitration Assoc.	100.00	Bel-Nor Company	86.78
American Auto Seat Cover	361.77	Beltronics, Inc.	11,228.20
American Data	1,211.71	Berberian, George & Maria	506.00
American Insurance Co.	135,314.00	Bergeron, Paul	17.25
American LaFrance	356.52	BFI	2,692.86
American Metal Fabricators	115.00	Bibeau Enterprises	480.12
American Planning Assoc.	80.00	Biltcliffe, Priscilla	176.29
American Public Works Assoc.	235.00	BIZ	129.90
Amer. Soc. of Build/Constr.	40.00	BJ Masonry Supplies, Inc.	529.00
Amer. Soc. of Civil Engineers	220.00	Blake, Hannah	5.25
Ames, Mary Jane	11.25	Blake, Richard	200.00
Amlaw, Sandy	48.00	Blake, William	672.37
Amsterdam Printing	97.68	Blanchard Associates, Inc.	2,921.86
Anconco Inc.	151.68	Bldg. Officials & Code Admin.	120.00
Andre Jette Construction	4,780.00	Blinn, Kevin	119.50
Andrew, Agnes	60.00	Blue Cross/Blue Shield	10,957.29
Andruskevich, Gregory	24.00	Blue Seal Feeds	202.90
Anger, Carla	220.41	Blue Shield — Medicare	16.00
Appler, Phyllis	13.00	Blue Star Glass Co.	621.35
Arnold, Thomas I., III	341.00	BOCA International	366.00
Arthur Sheherd Heating & Air	120.50	Boisvery, Denis	120.03
ASCE Continuing Ed. Serv.	105.00	Boml, Gretchen	182.00
Ashford, Karen & Ivers, James	389.00	Border Area Mutual Aid Assoc.	25.00
Atkinson, Town of	10.00	Boston Blue Print Co., Inc.	1,916.18
Atlantic Tracy, Inc.	318.44	Boston Coupling Co., Inc.	387.19
AT&T Information Systems	10,139.36	Boston Globe, The	1,368.65
Audio Intelligence Devices	3,565.50	Boucher, Andrew & Louise	20.00

**MONIES PAID**  
**FISCAL YEAR 1985 - 1986**

Boucher, Armand & Marie	122.82	Chagnon Lumber Co.	1,708.08
Bouley, Marc	24.00	Champion Motors	210.00
Bound Tree Corp.	1,688.12	Chapman, Samuel & Brenda	537.46
Boyer, Donald A.	7,063.57	Charlene's Flower Shop	60.00
Boyer's Auto Body	718.28	Charles Demers, Inc.	33,275.32
Boy's Club of Nashua	65.00	Charles Macrone Productions	339.00
Brackett, Albert	483.85	Charpentier, Dennis	17.34
Brackett, Christian	28.80	Chasse, Mark	156.00
Brackett, Crosby	28.80	Chelmsford Traffic Markings	1,335.00
Brady Business Forms	977.39	Chenelle, Armand	197.84
Bragen Reporting Associates	370.94	Chesnulevich, Susan	83.81
Brake and Electric Sales Corp.	282.31	Chess Business Forms Co.	874.64
Branham Publishing Co.	108.30	Chevron	21,828.67
Brentwood Machine Sales	78.01	Child Sexual Abuse Seminar	25.00
Briano, Rita	347.00	Choate, Jeff	60.00
Bridge, Barbara	12.00	Christopher, Anne	15.75
Briere Equipment	699.87	Civil Liability Institute MA	150.00
Brown, Leslie	7.50	CJ International	24.00
Brown's Agway	1,815.49	Clark, Russell	2,511.80
Brox Paving Materials, Inc.	17,344.46	Cleveland Cotton Products	214.34
Bruning	308.69	Cleveland, Kacy	25.00
Budd, Gary	120.00	Clifford, Inc.	351.73
Bureau of Nat'l. Affairs, The	420.00	Cloos, Tom	290.75
Burke, Stephen	76.56	Cloutier, Jana	329.75
Burnell, Karen	31.26	Cloutier, Jay	135.00
Burnell's Auto Body & Restor.	6,612.70	Cloutier, John	112.00
B-B Chain Co.	2,125.05	Cloutier, Joyce	167.00
B/E Truck Parts	366.69	Cloutier, Ronald	72.00
C & S Disposal Contractors	315.00	Codex Corporation	3,977.12
Cabela's	54.23	Colby, Don	96.00
Cady's Service Station	18.75	Colorado Municipal League	8.00
Cameraland	58.20	Commercial Emblem Co.	26.25
Campbell, Rose & Cindy	263.72	Commonwealth Chemical Corp.	308.00
Campus Center Accom.	72.00	Community Council of Nashua	8,532.00
Capitol Industries, Inc.	198.00	Compcare Publications	12.65
Capitol Plumbing & Heating Co.	117.46	Computer Town, Inc.	498.70
Carbone, Peter	380.00	Computerland of Nashua	14,279.90
Carbone Homes	1,000.00	Computersmith	37.00
Carri, Plodzik & Sanderson	20,565.00	Concrete Systems, Inc.	3,114.00
Carter, Neil	90.00	Conference Chairman, NEDA	40.00
Carter, Ray C.	60.00	Connecticut National Bank	20,720.00
Cassalia, Donald	125.00	Connelly, John	108.00
Cavanaugh Tocci Assoc., Inc.	2,548.50	Connie's Country Kitchen	90.89
Center For Life Management	5,551.00	Consolidated Equipment Repairs	134.00
Central Equipment Co.	2,083.74	Constantelo, John	408.00
Central NH Used Auto Parts	310.00	Continental Paving, Inc.	14,051.32
CEN-COM	570.37	Conway Associates, Inc.	8,649.59
Chadwick-Baross	109.74	Conway Office Products, Inc.	7,348.55



# **MONIES PAID** **FISCAL YEAR 1985 - 1986**

Corriveau-Routhier, Inc.	457.60	Drawing Board, The	108.51
Cossette, Michael & Nancy	890.00	Drawings Unlimited	500.00
Costello, Lomasney & deNapoli	89,958.03	Drew, Christina	22.25
Cloughlin, John J.	184.00	Drew, Robert	120.96
Countryside Animal Hospital	179.20	Drivers License Guide Co.	60.40
Couture, Donald	312.00	Dube & Cabral	116.25
Crafts Appraisal Associates	2,800.00	Dube Realty	1,917.50
Credit Bureau Services of NH	95.00	Dube, Stephen	63.00
Crowley, Lovina	150.00	Dubowik Brothers	2,010.00
Currier, Zall & Shepard	4,900.00	Dubowik, Peter	56.00
Curtis Industries	284.87	Ducharme, Doris	636.28
Custom Wrought Iron	625.00	Ducharme, Eva	225.00
Cuthbertson, Marlene	9.00	Ducharme Sand & Gravel	1,591.91
D. Irving & Co.	18,256.48	Dumont, Donald	50.00
D & R Services, Inc.	33.00	Dumont, Leo A.	24.90
D.R.A. Appraisal Div.	200.00	Dumont-Wood Corp.	50,941.38
Dalrymple, Gordon S.	1,121.00	Dunkin Donuts	11.86
Dancause, John & Susan	58.00	Dussault, Richard & Theresa	1,074.00
Daniel Webster College	765.00	Dyna Industries, Inc.	204.00
Datown	3,608.46	E. Nadeau's Farm	195.00
Davey, Roy L. & Katherine E.	91.47	Eastern Equip. & Sup., Inc.	1,013.50
Davis & Towle	30,794.17	Eastern Video Systems, Inc.	1,183.00
Dear Associates	19.50	Economics Press, The	88.06
Dearborn Electric	3,235.61	Eldridge, Hollie	54.25
Decision Data Computer Corp.	347.00	Eldridge, Robert	312.00
Deco, Inc.	11,036.61	Elmwood Village	520.00
Degasse, Reginald & Diane	89.00	EM Graphics	4,477.52
Dematteo, John	30.00	Emanuel Brothers	2,250.00
Demayo, Donna/Murry, Gerald	930.00	Emerson Quiet Kool Corp.	29.95
Demings, Christine	88.00	Energy North Propane	1,705.37
Deppe, Fred	38.90	Engineering News Record	35.00
Derby, Wildrid N.	180.00	Equity Publishing Corp.	740.35
Derry Area Youth Services Bd.	1,759.40	Eskin Associates	6,960.00
Derry Basketball Club	120.00	Ethier, Richard	1,500.00
Derry Road Car Wash	1,378.30	Evans Printing Company	115.51
Desmarais, Constance	260.00	Evans, Vern	2,617.50
Dick's Gun Shop	93.75	Everett J. Prescott, Inc.	5.02
Dictaphone	882.99	F & H Professional Services	3,565.00
Dions Dry Cleaning	15.75	F.B. Hale	3,912.50
DM Printing Service, Inc.	2,680.50	Federal Radio & Commun.	787.76
Dolbec, Elaine	16.00	Felch, Thomas & Cathleen	235.29
Dolbec, Richard	59.96	Ferlan, Arthur	1,519.06
Donah, Keith	119.00	Files Equipment Co., Inc.	4,160.00
Donnelly, Robert	180.00	Fire Alarm Communications	38.00
Donovon Spring & Equip. Co.	2,239.46	Fire Barn, The	249.72
Dover, NH, City of	180.00	Fire Chief Magazine	21.00
Dow, Leonard & Janet	182.00	Fire Engineering	16.95
Draper Fuel Co.	1,403.20	Firearms for Law Enforcement	337.95

**MONIES PAID**  
**FISCAL YEAR 1985 - 1986**

Fitzgerald, Pat	117.30	Granite State Potato Chip Co.	15.00
Fitzgerald, William	11.75	Granite State Salvage Co.	108.00
Fogg, Stanley	440.96	Green, Betty	11.00
Follender, Connors & Wacks	122.00	Green-Key Horticultural Serv.	735.00
Fontana, Dr. N. John	40.00	Grigas, Barbara E.	40.00
Ford, Lance	120.00	Grossman's Inc.	511.95
Forensic Mental Health Assoc.	60.00	Grumman Emer. Products, Inc.	1,225.04
Foxhollow Townhouse Condo.	740.00	GSO Fire & Safety Equipment	260.50
Franco, Josephine, & Leonard	2,133.00	Guerette, Lorette	56.00
Frank G. Sprague Prof. Assoc.	6,230.00	Gulf Oil/Cumberland Farms	17,844.60
Fraser, Catherine Ruehrwein	177.32	Guyette, Catherine	9.00
Fred Fuller Oil Co.	26,207.35	Gzym, Michael & Karen	28.09
Freddie's Transmission Serv.	1,077.16	H.A. Manning Co.	648.90
Freedom Drug, Inc.	21.48	H.J. Touhy & Sons, Inc.	2,255.85
Freeman, Joseph V.	24.00	H.O.P. Pressure Cleaning Serv.	9.85
Freeman, Woody	372.00	Hal-Marc Co.	360.00
French Insurance Agency	250,751.00	Hamilton Engin. Assoc., Inc.	19,741.02
French, Rick	156.00	Hammar Co.	265.43
Frost, Larry	108.00	Hankins, James	6.25
Fuller, George	30.00	Hannah, Walter	750.00
Gagnon, Paul	180.00	Harkaway, Esq., Barry I.	124.00
Gallant Truck Equipment	269.34	Hastings, Donald A.	25.69
Galvally, David	85.00	HCI Craftsmen	507.00
Garden Grove, CA, City of	10.00	Health Start	88.00
Gas Servie, Inc.	1,037.70	Hearne Brothers	470.00
Gate City Fence Co., Inc.	11,372.60	Heavy Duty Truck & Deisel Serv.	111.06
Gate City Glass	130.00	Herbert, Nada A.	860.05
Gauthier, Conrad & Judith	1,279.20	Higgins, Richard G.	700.00
Gauthier Construction	8.00	Hill-Donnelly Corporation	312.37
Gendron, Lt. Richard	54.31	Hills Memorial Library	108,926.87
Gendron, Richard	1,000.00	Hillsborough Probate Court	10.00
George A. Caldwell Co.	89.50	Hills, Cnty. Treas.-Manchester	789,685.45
Germain, Roy	135.00	Hills.Cnty. Treas.-Reg.Deeds	371.09
Gilbert, Charles	32.76	Hilltop Chevrolet	28,799.79
Gilbert, Donna	30.00	Hirshberg, Rose	5.00
Gilbert, Inc.	255.06	Hirth, Keith	83.38
Girouard, Patricia	205.00	Hirth, Margaret	341.25
Gladstone Ford	6,635.01	Hirth, Mary	20.00
Globe Firefighters Suits	197.72	Hoffman, Donna	7.75
Goldberg, Zoind & Assoc.	88,151.65	Holden, Daniel & Paula	625.54
Goldmarch Truck Repair Center	64.24	Holt, Harold & Gladys	910.20
Gorscuh, James	68.00	Home Fashions	17.98
Gosselin, Paul & Rachael	120.00	Honeywell Info. Sys., Inc.	4,033.29
Gosselin's Pharmacy	804.12	Horne, Peter W.	7,845.93
Gould, Judith	11.30	Howard P. Fairfield, Inc.	311.13
Grainger, M.J.	3,605.00	Howe, James	346.94
Grandmaison Printing	136.75	Howe, Jeffrey L.	20.00
Granite State Minerals, Inc.	37,450.59	Huch. Ronald & Barbara	822.00
Granite State Oxygen, Inc.	1,358.35	Hudson Alignment Inc.	20.95



# **MONIES PAID** **FISCAL YEAR 1985 - 1986**

Hudson Animal Hospital	197.00	Jordan's Luggage Shop	36.00
Hudson Bridge Rental, Inc.	167.95	Judy's Dressmaking Service	12.00
Hudson Cycle Center	290.00	K & G Machining	225.00
Hudson Furniture Co.	449.00	Kashulines, Martha	5.50
Hudson Lion's Club	600.00	Kashulines, Peter E.	330.00
Hudson Lock & Key	1,054.26	Kay's One Hour Martinizing	39.75
Hudson Minutemen	4,329.43	Kay's Restaurant	108.00
Hudson Motor Inn	375.00	Kazakis, Bill	300.00
Hudson News, Inc., The	5,178.15	Kearns, Tim	115.50
Hudson Paving, Inc.	11,450.00	Keith Construction, Inc.	9,435.00
Hudson Police Relief Assoc.	34.20	Kentucky Fried Chicken	158.69
Hudson Rental Store	407.80	Keye Productivity Center	192.00
Hudson Roofing	190.00	Knight, Jerry	16.00
Hudson Sand & Gravel, Inc.	154,449.67	Knoop, Pamela	24.00
Hudson School District	8,159,731.00	Knox Company, The	9.50
Hudson Service Co., Inc.	300.00	Koch, Arnold	101.00
Hudson Sunoco	10,728.94	Kopenits, Michael	1,050.00
Hudson Tax Collector	563,313.51	Kustom Electronics, Inc.	495.00
Hudson Tire Mart, Inc.	2,016.93	Kustom Quality Electronics	24.05
Hudson Treas. — T. Dubowik	75,992.60	Kwikset-Div. Emhart Indust.	122.00
Hudson True Value Hardware	2,148.63	L. Myriam MacDonald	1,503.00
Hudson Videorama	50.50	L.A.Y.B.L. c/o Neil Young	150.00
Hudson-Litchfield Drug Adv. Bd.		L.J.M. Services, Inc.	296.54
Humane Society of U.S., The	8.00	Lafoe, Dennis J.	112.39
I.A.A.D.	75.00	Lakeside Glass Co.	198.16
IACP, Inc.	285.00	Lamont Labs, Inc.	1,628.28
IBM	2,359.00	Landry, Douglas D.	350.00
ICMA	22.70	Laroche, Lucille	1,500.00
Identi-Kit Co., Inc.	408.00	Lavoie, Donald	24.00
Institute of Makers of Explos.	9.25	Law Enforcement News, Inc.	18.00
Int'l. Assoc. of Fire Chiefs	60.00	Layne, Chesley A.	504.50
Int'l. Assoc. of Police Chiefs	268.00	Lechmere	78.88
Int'l. Soc. Fire Service Ins.	40.00	Ledoux, Armand	147.00
Intoximeters, Inc.	340.11	Lee Industries, Inc.	146.12
Ireland, Wade	24.00	Lee, Richard G.	132.00
Irwin Motors	33,239.82	Lemieux, Mark	6.80
J. Hubbard, Inc.	221.72	Leonard & Borrelli Prof. Assoc.	1,458.80
J. Treismans, Inc.	561.39	Lepage, Deborah	11.00
J.P. Chemical Co.	440.00	Lesniak, Ken./Richard, Loraine	1,270.00
J.W. Douglass Corp.	5.00	LH Hardy Book Bindery, Inc., The	88.50
Jacques Personnel	891.00	Liakas, Ernie	36.00
Jasinski, Lottie	33.75	Liberty Millwork, Inc.	179.84
Jasper Corp.	675.00	Lionel's Wheel Alignment, Inc.	886.30
Jasper, Shawn	117.56	Locke, Barbara	15.30
Jean, Peter J.	209.47	Lowell Sun, The	205.88
Jerry's TV & Radio Service	100.00	Lucier, Ralph	80.40
Johnson, Fred	367.56	Lumbertown	268.97
Johnson's Electrical Supply	90.41	Lynn Peavey Co.	188.68
Jordan-Milton Machinery, Inc.	70,557.00	M&M Elec. Supply Co., Inc.	85.00



**MONIES PAID**  
**FISCAL YEAR 1985 - 1986**

M & M Equipment, Inc.	257.20	Morrow, Douglas & Janice	2,090.00
Mac Mulkin Chevrolet, Inc.	76.99	Morse, Sean	120.00
MacDonald Laurie	578.00	Motor Service & Supply, Inc.	102.29
Mahan, Walter & Lorraine	864.00	Motorola, Inc.	5,211.62
Main Street Auto Body	6,008.47	Mr. Steam Carpet Cleaning Co.	7,820.00
Makarawicz, Keith	52.50	Municipal Computer Service	1,407.88
Makarawicz, William	24.00	Nan King	20.44
Manchini, Michelle	24.48	Nash Family Investment Prop.	2,025.00
Mansfield, Thomas	1,947.00	Nashua, City of—Central Purch.	1,648.65
Marchessault, Joan A., M.Ed.	180.00	Nashua, City of—Mediation	2,400.00
Marion Office Equipment, Inc.	1,080.66	Nashua, City of—Treas. (PWD)	72,777.48
Marquis, Rita	20.00	Nashua, City of—Welfare Div.	7.63
Marshall and Swift	86.00	Nashua Area Shelter Com.	200.00
Marshall Signs	65.00	Nashua Army & Navy	94.15
Martel Fuel Co., Inc.	37.50	Nashua Auto Co., Inc.	5,444.52
Martin Welding, Inc.	913.73	Nashua Battery Shop, Inc.	39.20
Masi Plumbing & Heating, Inc.	1,409.12	Nashua Children's Assoc.	4,075.90
Mason, Brian	55.00	Nashua EMS District	980.00
Massey, Robert	162.00	Nashua Hosp. Assoc./Memorial	20.50
Matthew Thornton Hlth. Plan	33,325.50	Nashua Lumber Co., Inc.	50.00
Mawn, Kevin	263.00	Nashua Photo Engraving Corp.	25.10
Maxfield Press, Inc.	1,429.25	Nashua Regional Plan. Com.	17,469.04
Maynard & Paquette, Inc.	107.00	Nashua Trust Company	20.00
Mayo, Leo	24.00	Nashua Wallpaper	379.09
McCann, Arthur	48.00	Nashua Woodcraft	1,217.40
McCarthy Mobile Office, Inc.	5,159.90	Nat'l. Academy of Code Admin.	50.00
McClellan, John J. & Linda E.	140.65	Nat'l. Brake Service	1,155.56
McColley, Joseph V.	20.00	Nat'l. Fire Protection Assoc.	133.95
McCrary, Sgt. Donald	337.50	Nat'l. Inst. for Urban Wildlife	10.00
McDermott, Helen	15.00	Nat'l. Institute of Justice	200.91
McDonald's Hudson Division	222.21	Nat'l. Law Enforcem't Institute	210.00
Meaney, Barbara	5.50	Nat'l. Marketing Service	142.00
Merchant's Rent-A-Car, Inc.	40.00	Nat'l. Pen Corporation	90.82
Merr. River Watershed Council	27.95	Nat'l. Police Chiefs Inf. Bur.	34.85
Merr. Valley Babe Ruth League	851.00	Nat'l. Police Chiefs & Sheriff	38.60
Merrimack Youth Assoc.	140.00	Nat'l. Safety Council	8.42
Metcalfe & Eddy, Inc.	8,470.78	Nat'l. Sheriffs Association	232.90
Metromedia Paging Services	418.50	Nat'l. Testing	525.00
MGM Equipment, Inc.	409.78	NEAFM	60.00
Michaud, Carolyn	100.00	Nebs, Inc.	421.40
Michaud, Noella	5.00	Neenah Foundry Company	305.75
Microfilm Services, Inc.	1,049.48	Neptune, Inc.	10,290.75
Middleboro Fire Apparatus	141.16	Neveretts Sew & Vac	52.15
Milette, Gerard	48.00	New Hampshire Times	40.00
Mirkovski, Spage	20.00	NH AAD	40.00
Morey's Uniforms	5,529.50	NH Assoc. of Chief of Police	10.00
Morin, Dave	138.00	NH Assoc. of Conservation Com.	215.50
Morrill, Mary Ann	19.50	NH Assoc. of Counties	75.00
Morris Office Outfitters, Inc.	408.00	NH Assoc. of Fire Chiefs	10.00

# **MONIES PAID** **FISCAL YEAR 1985 - 1986**

NH Bar Association	360.00	N.E. Institute—Law Enforcem't	840.00
NH Board Secretary/Treasurer	10.00	N.E. Telephone	30,567.11
NH Bur. of Emer. Med. Services	165.00	O'Brien Highway Products	29,831.00
NH City & Town Clerks Assoc.	12.00	O'Brien, Pamela	15.00
NH Dept. of Labor	105.00	O'Connor Safety Equipment	882.19
NH Dept. of Safety—M.V.	56.50	Occupational Health Service	1,155.00
NH Explos. & Mach. Corp.	18,910.33	Odierna, Robert	72.00
NH Fire Instr.'s & Officers	5.00	Office Furniture	461.95
NH Fire Standards Commission	60.00	Office Furniture by Sharon	170.00
NH Industrial Suppliers, Inc.	69.85	Office Furniture Clearance Ctr.	285.00
NH Joint Board of Engineers	60.00	Office Furniture Discounters	916.94
NH Local Welfare Admin. Assoc.	15.00	Offices Unlimited, Inc.	88.00
NH Municipal Association	8,758.91	One Stop Auto Parts, Inc.	35.00
NH Public Works Assoc.	32.00	One-0-One Realty	8,572.44
NH Retirem't Sys.—Employ.	65,314.93	Osgoods	5.03
NH Retirem't Sys.—Fire	84,680.40	P.E. Fletcher Corp.	432.00
NH Retirem't Sys.—Police	98,727.35	Padgett-Thompson Building	98.00
NH SPCA	23.00	Page Belting Co.	139.41
NH State Firemen's Assoc.	245.00	Palmer & Dodge	7,600.00
NH State Library	5.30	Panaggio, Nick	120.00
NH State of	15.00	Paquette, Bruce	24.00
NH State Treas.—Animal	50.00	Parkhurst, Mary Ann & Francene	196.50
NH State Treas.—Misc.	1,575.56	Pearls Tire Service, Inc.	306.00
NH State Treas.—NHCI	1,227.50	Pease, William	125.00
NH State Treas.—Revenue	100.00	Pelham, Town of	4,906.00
NH State Treas.—Soc. Sec.	160,798.87	Penn Culvert Co.	4,637.99
NH State Treas.—State Hse.	823,094.32	Perfecta Camera Corp.	1,174.84
NH State Treas.—Welfare	16,591.55	Perillo	96.00
NH Tax Collector's Assoc.	15.00	Perreault, Robert E.	1,541.86
NH Tobacco Corporation	328.13	Peters, Dan	325.50
NH Water Resources Board	25.00	Peters Paving Company	980.00
NH Water Sup. & Poll. Cont. Com.	32.00	Pete's Gun & Tackle Shop, Inc.	88.72
NH Wetlands Board	25.00	Petty Cash	2,402.10
NH Wildlife Federation	105.00	Pfarner, Jane	18.75
NH/MA Health Ins. Trust	83,409.39	Piantidosi Assoc., Inc.	400.00
Nolte, Gilbert C.	40.00	Pike Industries, Inc.	23,054.75
Norbert Ledoux & Sons	550.00	Piper/Laurien Consulting Serv.	58.00
Norms Trustworth Hardware	627.50	Pitney Bowes	260.00
North American Corp.	1,026.00	Pitt-Pipeline Co., Inc.	8,783.28
Northeast	430.11	PMD Software Services	4,401.16
Northeast Delta	25,071.33	Postmaster—Hudson	50.00
Noury, Claire D.	30.00	Poulin, Mike	48.00
NPELRA Guide	20.00	Preco	192.66
NSWMA	295.00	Prentice-Hall, Inc.	175.10
Nute, Lisa	255.00	Professional Civil Eng. Club	15.74
N.E. Barricade	4,624.19	Prof. Civil Eng. Book Club	45.34
N.E. Bldg. Code Assoc., Inc.	10.00	Profile Cleaning Services, Inc.	145.43
N.E. Chapter of S.I.R.	30.00	Provencal, Reggie	4,854.20
N.E. Fire Equipment Co.	319.65	Psychotherapy Assoc., Inc.	1,545.70



# **MONIES PAID** **FISCAL YEAR 1985 - 1986**

Public Service Co. Of NH	152,698.73	St. Johnsbury Trucking Co., Inc.	65.02
Purkhiser, Harry & Donna	106.93	St. Joseph Community Serv.	1,850.00
Quibley, Esq., Patricia B.	466.12	St. Joseph Hospital	67.95
Quinlan Publishing Co., Inc.	39.05	St. Kathryn Parish	650.00
R. White Equipment Center, Inc.	227.85	Sakelaris, Michael	24.00
R.B. Allen Co., Inc.	589.80	Salem, Town of—Treasurer	755.11
R.C. Hazelton Company, Inc.	4,902.00	Samuel Smiths Restaurant	69.61
R.G. Goodspeed Co.	287.00	Sandy, Ed.D., Leo R.	180.00
R.H. Wilson	75.00	Scetv Marketing	180.00
R.L. Service, Inc.	1,215.02	Scottie Industries, Inc.	792.00
Radio Shack	597.20	Seaman's Supply Co., Inc.	321.69
Ralph Pill Electrical Supply	944.72	Semple, Alan	125.00
Rand Corporation, The	22.50	Senn, Esq., Robert G.	78.00
Rape and Assault Service, Inc.	140.00	Servpro	85.00
Ratte, Vilma M.	46.50	Share Corp.	8,894.25
Raymond W. Hackett, Inc.	274.95	Shephard's/McGraw-Hill	289.00
Reardon, David	45.00	Sheraton Tobacco Valley Inn	145.13
Reardon, John	48.00	Sky Windows	92.40
Redding, Frances	473.75	Slater, Stephen	7.25
Reilley, Peter	107.35	Smiley, D.V.M., Daryl	142.00
Reilly Tire Corporation	4,366.40	Smith's Traffic Services	3,241.41
Rheume, Raymond & Arline	628.85	Society/Protection NH Forests	36.00
Ricard, Ron	689.62	Souhegan Mutual Fire Aid Assoc.	25.00
Rice, Abbott	19.25	Southern NH Water Co.	548,974.05
Richard A. Sherburne, Inc.	29.95	Southern NH Youth Soc. Leag.	320.00
Richard Ireland Softball Assoc.	190.00	Spooner, Roger M.	216.20
Rich's Department Store	265.19	Sport-About of Hud./Nash.	5,725.67
Rila Precast Concrete Prod.	4,681.00	Stable Yard Tack Shop	306.00
Rizana Enterprises	60.00	Stamm, Carol	10.75
Robert C. Smith Plumbing	226.13	Standard Automotive Parts Corp.	21.75
Robillard, Emilien	107.64	Standard Fence, Inc.	1,148.38
Robinson, Stever	102.00	Standard Stamp Co.	6.50
Rodgers, Gary	201.00	Stanley Elevator Co., Inc.	164.74
Rodier, Roseanna	57.73	Star-Tron Technologies	11.46
Rodrigue, Jean L. & Helen	1,326.00	State Farm Fire Company	50.50
Rogers Alarm System	63.50	State of CA, Legis. Bill Rm	267.97
Rondeau, Joseph	69.60	Steve's Prof. Lawn Care	5,330.00
Ron's Plowing	1,732.00	Stoffell Seals Corp.	65.98
Roome, Ted	156.00	Stone, Alan	93.67
Rossi, Juanita	60.00	Stone, D.R.	112.80
Rothstein, Sondra	22.50	Strafford Communications	3,913.65
Royal Coach Lines	272.00	Strafford Guidance Ctr., Inc.	20.00
Royal Corporation	1,250.00	Suburban Auto & Truck Parts	5,824.07
Russell Auto, Inc.	618.10	Sullivan Tire Co.	3,876.68
S & C Technical Temporaries	1,988.00	Survival Technology, Inc.	50.00
S & S Arts and Crafts	1,367.66	T.A.B. Police Distributors	1,266.55
Safety Systems, Inc.	60.00	Tab Products Co.	662.28
St. Anselm College-Crim. Just.	170.00	Talty Carpets	300.00



# **MONIES PAID** **FISCAL YEAR 1985 - 1986**

Tarosky, Marcia	15.25	W.D. Perkins	256.64
Task Force Tips	210.00	W.F. Preston Pardy	25.00
Tate, Gordon & Lorraine	5,000.00	W.H. Harris & Associates	175.00
Tate's Garage	262.02	W.W. Grainger, Inc.	177.60
Taylor, John	175.00	Wadsworth	7.00
Taylor, Shiela	93.62	Wagner, Darrell	21.50
Technical Design Service	243.80	Walker, Sheila	8.00
Tee Vee Supply	116.95	Walt Disney	695.00
Telegraph Publishing	2,491.45	Walt Disney Education Media	307.75
Temporary Positions, Unltd.	5,752.49	Waste Management of N.H.	409,010.00
Tewksbury Eng. Consultants	8,651.04	Waste Water & Sewage Treatm't	42.60
Thompson Publishing Group	146.00	Waterous Company	78.45
Thoms, Diane	16.00	WBS, Inc.	30.00
Thoms, Harold	48.00	Weaver, Clinton	30.00
Timberland Machines, Inc.	32,724.17	Weaver, Joann	10.60
Tiny's Garage	209.00	Weaver Realty	54.00
Tires, Incorporated	730.00	Weisberg, Al	16.00
Tom-Ray Office Supply	5,387.55	Whaley, Brian	1,300.00
Towers Motor Parts	277.39	Wheeler & Clark	165.42
Traffic Inst. Northwestern Univ.	65.00	Willard's Radiator Shop	246.80
Triangle Chemical Toilet Co.	462.40	William Hooper Electronics	216.25
Triple M. Plastics	3,875.00	William R. Drescher Prof. Assoc.	44,146.10
Tri-City Chemical Corp.	8.65	Willy's Alignment	87.90
Troup, John	24.50	Wincom Corp.	366.50
Trustees of Trust Funds	8,000.00	Wisnosky, Brian	180.00
TST Equipment, Inc.	156.80	Wisnosky, Karen	147.16
Turmel, Robert	48.00	Wm. E. Sullivan Co.	3,900.00
Typewriter Man, Inc., The	2,462.47	Wolczko, Peter	120.00
Unifirst Corporation	4,637.39	Wolfe, Mary & Eugene	1,040.00
Union Leader Corporation	928.36	Woman's Touch, The	4,999.80
United Drivers, Inc.	34.28	Woodin, Mary Jane	11.84
United Supply, Inc.	32.45	Wulf, Gary W.	3,468.80
U.S. Post Office	11,441.22	Yagielowicz, Sandi	28.00
U.S. Stamped Envelope Agency	484.80	Yellow Freight System, Inc.	34.42
Universal Travel	208.50	Yesterdays Old Time Service	1,184.77
University Conference Services	110.00	Yorkshire Developm't, Inc.	289,851.19
University of New Hampshire	290.00	Young, Diane	536.00
Univ. of NH Acct. 5-25-470	2,256.75	Young, Howard	203.00
Upham, Tim	42.50	Young, Lorraine	40.29
Vaccard, Michael	52.68	Young Sales & Service, Inc.	44.80
Valley Auto Parts	239.72	Youth Conservation Camp	125.00
Vanasse/Hangen Assoc., Inc.	45,112.92		
Vautier, Victor	260.00		
Vayens, Jr., Arthur	83.00		
Veterans of Foreign Wars	1,200.00		
Visiting Nurses Assoc.	14,500.00		
Voyce	34.50		
Vulc-Tech of New England, Inc.	251.89		

**MONIES PAID  
FISCAL YEAR 1986 - 1987**

A Copy	392.70	Andre Jette Construction	5,780.00
A-1 Security	248.82	Andrew, Agnes	60.00
A.H. Trombley & Sons, Inc.	1,245.00	Andruskevich, Gregory	24.00
A.S.A. Softball	120.00	Anger, Carla	220.41
Academy for State, The	250.00	Anger, Mark J.	128.00
Access International, Inc.	105,301.40	Anne's Country Flowers	51.25
Accoustical Therman Insul.	2,800.00	Appler, O.D., David	25.00
Accurate Printing Co., Inc.	230.00	Appler, Phyllis	13.00
Acme Radiator Repair	44.00	Applied Occu. Health System	1,205.00
Acquisitions Unlimited	35.70	Appraisal Group, The	200.00
Action Graphics	1,293.25	Arnold, III, Thomas I.	341.00
Adamson Industries, Inc.	2,083.95	ARRC Safety Equipment, Inc.	460.00
ADP	16,513.17	Arthur Sheherd Heating & Air	120.50
AELE Liability Reporter	79.00	ASCE Continuing Education Serv.	128.00
Aims Media	50.00	ASCE News	562.00
Air-Sea Rescue Program	200.00	Ashford, Karen & Ivers, James	389.00
Airwick—VT/NH, Inc.	548.11	Atkinson, Town of	10.00
Alexander Battery Co. East	476.96	Atlantic Tracy, Inc.	554.28
Alexander's Market, Inc.	507.68	AT&T Information Systems	21,680.60
Alexander's Market of Hudson	104.21	Audio Intelligence Devices	3,565.50
Alexander's Market (Nashua)	4,924.68	Austin, Cae, Michael L.	175.00
Allard Development Corp.	224.00	Autumn Realty	880.00
Allen H. Swanson, Inc.	4,896.35	Av-Com c/o Claude E. Willis	122.00
Allen, Loretta B.	846.69	B-B Chain Co.	4,079.70
Allen Mello Dodge, Inc.	166.50	B & C Glass	229.45
Allen, Theresa	10.25	B/E Truck Parts	367.69
Allied Paper	237.14	B & S Locksmiths	116.88
Alukonis, David	31.75	Bain Pest Control Serv.	2,480.00
Amburg, Robert	125.00	Baker, Brian	480.00
American Arbitration Assoc.	200.00	Bank of New England, NA	1,243,475.00
American Auto Seat Cover	361.77	Bank of New Hampshire	119,623.22
American Chemical Industrial	214.15	Bankeast	18,153.32
American Data	2,405.16	Banks Chevrolet-Cadillac	15,521.96
American Insurance Co.	257,596.08	Barlo Screen Graphics	365.45
American LaFrance	711.15	Barlo Signs	778.89
American Metal Fabricators	115.00	Barrett Equipment, Inc.	32,980.00
American Planners Bookstore	92.40	Barrett Paving Materials, Inc.	2,722.50
American Planning Assoc.	812.50	Barrette, Sharon	75.00
American Public Works Assoc.	602.19	Barriault, Raymond	960.00
American Red Cross	220.00	Basha, Louise	20.75
Amer. Soc. of Build/Constr.	40.00	Beals, Stephen	75.00
Amer. Soc. of Civil Engineers	451.00	Bean, Franklin	34.00
Ames, Mary Jane	11.25	Bearings Specialty Co.	99.04
Amlaw, Sandy	48.00	Beaver Brook Association	10.00
Amsterdam Printing	327.86	Bedard, Brian	337.50
Analeka Industries, Inc.	184.00	Bedard, Janet	512.97
Anconco Inc.	151.68	Bednar, John M.	475.00
Anderson, Gracie	2.25	Beike, Victoria	33.05



# **MONIES PAID** **FISCAL YEAR 1986 - 1987**

Belanger, Normand H.	1,000.00	Brady Business Forms	1,667.00
Belanger, Patricia	77.00	Bragen Reporting Associates	370.94
Belmont Springs Water Co.	79.72	Brake and Electric Sales Corp.	282.31
Bel-Nor Company	276.78	Branham Publishing Co.	108.30
Beltronics, Inc.	22,588.90	Brentwood Machine Sales	78.01
Benson's Animal Farm	60.00	Brewer, John	40.00
Berberian, George & Maria	506.00	Briand, Rita	347.00
Bergeron, Paul	17.25	Briand Gun Shop	75.00
Bernard's Auto Parts	276.10	Brick-Crete Co.	496.32
BFI	2,692.86	Bridge, Barbara	12.00
Bibeau Enterprises	no amt. given	Briere Equipment	8.03
Biltcliffe, Priscilla	176.29	Brown, Leslie	7.50
BIZ	129.90	Brown's Agway	5,441.56
BJ Masonry Supplies, Inc.	529.00	Brown's Landscaping	4,740.00
Blake, Hannah	5.25	Brox Paving Materials, Inc.	194,216.91
Blake, Richard	200.00	Bruning	2,364.41
Blake, William	23,100.40	Budd, Gary	120.00
Blanchard Associates, Inc.	2,921.86	Builders Insulation Co.	1,680.00
Bldg. Officials & Code Admin.	120.00	Building Maintenance Supp.	66.00
Blinn, Kevin	119.50	Bureau of Business Practice	64.32
Block, Terry	17.00	Bureau of Nat'l. Affairs, The	880.00
Blue Cross/Blue Shield	16,871.93	Burke, Stephen	76.56
Blue Seal Feeds	202.90	Burlington Police Department	125.00
Blue Shield—Medicare	16.00	Burnell, Karen	31.26
Blue Star Glass Co.	1,818.05	Burnell's Auto Body & Restor.	7,137.70
Boca International	726.00	Burton, Michael	2,000.00
Boisvert, Denis	1,689.55	Business Records Corporation	1,290.20
Boisvert, Irene L.	148.88	Business Week	39.95
Boml, Brigitte	66.50	Business Women's Training	94.00
Boml, Gretchen	276.50	Cabela's	54.23
Border Area Mutual Aid Assoc.	25.00	Cady's Service Station	25.25
Boston Blue Print Co., Inc.	1,990.75	Calif. State of—Legis. Bill	297.97
Boston Coupling Co., Inc.	1,055.75	Cameraland	58.20
Boston Globe, The	6,210.55	Camp Dresser & McKee, Inc.	6,537.74
Boucher, Andrew & Louise	20.00	Campbell, Rose & Cindy	263.72
Boucher, Armand & Marie	122.82	Campus Center Accommodations	72.00
Boucher, Robert	16.20	Capitol Industries, Inc.	8,806.11
Bouley, Marc	183.60	Capitol Plumbing & Heating Co.	434.83
Bound Tree Corp.	3,895.27	Carbone, Peter	380.00
Boutin, Edmund J.	10,000.00	Carbone Homes	1,000.00
Bowman Distribution	473.70	Career Truck, Inc.	48.00
Boy's Club of Nashua	255.00	Carri, Plodzick & Sanderson	45,316.00
Boyer, Donald A.	7,063.57	Carter, Denis	189.00
Boyer, Norman	1,000.00	Carter, Neil	106.20
Boyer, Tracey	21.00	Carter, Ray C.	60.00
Boyer's Auto Body	3,410.56	Cash, Petty	4,691.32
Brackett, Albert	2,701.22	Cassalia, Donald	353.00
Brackett, Christian	28.80	Castor, Joseph	490.85
Brackett, Crosby	28.80	Cauthier, Conrad & Judith	1,279.20



# **MONIES PAID** **FISCAL YEAR 1986 - 1987**

Cavanaugh Tocci Assoc., Inc.	4,804.71	Cohen, Steven A.	42.00
Center for Life Management	5,551.00	Cohen, Steven J. & Jean C.	42.00
Central Equipment Co.	3,503.89	Colby, Don	96.00
Central NH Used Auto Parts	310.00	Cole, Donald	16.00
Centronics Sales & Service	164.98	Collishaw, Peter M.	203.95
Cen-Com	1,579.46	Colony Building Materials	21.25
Chadwick-Baross	1,262.87	Colorado Municipal League	8.00
Chagnon Lumber Co.	2,007.20	Commercial Emblem Co.	26.25
Champion Motors	510.00	Commonwealth Chemical Corp.	308.00
Chapman, Samuel & Brenda	1,147.83	Communications Supplies, Inc.	99.62
Charlene's Flower Shop	122.00	Community Council of Nashua	13,099.00
Charles Demers, Inc.	33,613.32	Compcare Publications	39.60
Charles Macrone Productions	339.00	Computer Forum	90.00
Charpentier, Dennis	57.39	Computer Servnet	450.00
Charrette, Carol	25.00	Computer Town, Inc.	588.70
Charrette Corporation	153.70	Computerland of Nashua	1,351.82
Chasse, Mark	228.00	Computersmith	1,814.00
Chelmsford Traffic Markings	3,626.60	Concrete Systems, Inc.	10,292.00
Chemserve Co., Inc.	5,961.10	Conference Chairman, NEDA	40.00
Chenelle, Armand	197.84	Connecticut National Bank	40,562.50
Chesnulevich, Susan	83.81	Connelly, John	240.00
Chess Business Forms Co.	874.64	Connie's Country Kitchen	90.89
Chevron	24,040.41	Consolidated Equipm't Repairs	1,478.50
Child Sexual Abuse Seminar	25.00	Continental Paving, Inc.	738.00
Choate, Jeff	60.00	Conway Associates, Inc.	9,780.06
Christopher, Anne	15.75	Conway Office Products, Inc.	21,252.82
Citizens of Hudson Against	5,300.00	Cook, Douglas E.	621.85
City of Garden Grove, CA	10.00	Cookie Sharon's Beauty Supply	25.00
Civil Liability Institute MA	150.00	Copy Shop, The	120.00
CJ International	44.00	Corcoran, Linda	34.30
Claffey, Dan	300.00	Corner Variety, Inc.	25.00
Clark Boardman Company	39.45	Coronet/MTI Film & Video	1,050.00
Clark, Donald	1,000.00	Corriveau-Routhier, Inc.	2,084.73
Clark, Russell	3,719.80	Cossette, Michael & Nancy	890.00
Clemons, Shirley D/B/A	25.00	Costello, Lomasney & deNapoli	695,273.68
Cleveland Cotton Products	214.34	Cloughlin, John J.	184.00
Cleveland, Kacy	25.00	Country Village Cleaners	643.50
Clifford, Inc.	1,351.31	Countryside Animal Hospital	294.80
Clods, Jennifer	112.00	Courounis, William	20.95
Clods, Tom	515.75	Couture, Donald	555.00
Clothes Wise	97.35	Crafts Appraisal Associates	4,620.00
Cloutier, Jana	601.90	Crawley, Dianne	674.50
Cloutier, Jay	135.00	Credit Bureau Services of NH	329.00
Cloutier, John	112.00	Criteria Furniture & Equipment	771.46
Cloutier, Joyce	353.00	Crowley, Lovina	150.00
Cloutier, Ronald	168.00	Crowley Land Clearing, Inc.	124.84
Clow, Chad	15.00	Crumpton, C. David	7,259.83
Codex Corporation	194.40	Cunningham, Pat	63.00
Coffee Pause	209.80	Currier, Zall & Shepard	5,150.00

# **MONIES PAID** **FISCAL YEAR 1986 - 1987**

Curtis Industries	284.87	Donovan Spring & Equip. Co.	3,763.66
Custom Wrought Iron	625.00	Dover, NH, City of	180.00
Cuthbertson, Marlene	9.00	Dow, Leonard and Janet	182.00
CVS Pharmacy	18.59	Draper Energy Company	10.00
CWI Credit Professional	30.00	Draper Fuel Co.	2,594.27
D. Irving & Co.	21,756.06	Drawing Board, The	380.82
D.M. Hill Transport	964.25	Drawings Unlimited	500.00
D & R Services, Inc.	33.00	Drew, Christina	22.25
D.R.A. Appraisal Division	200.00	Drew, Robert	518.39
Dancause, John & Susan	58.00	Drivers License Guide Comm.	90.60
Daniel Webster College	1,678.50	Drouin-Sprague Constr.	24,956.80
Data Spectrum, Inc.	76,042.00	Dube & Cabral	116.25
Datown	2,608.46	Dube Realty	3,158.50
Davey, Roy L. & Katherine E.	91.47	Dube, Stephen	535.00
Davis & Towle	62,738.85	Dubowik Brothers	52,870.00
Dear Associates	19.50	Dubowik, Peter	56.00
Dearborn Electric	4,155.97	Ducharme, Doris	660.53
Decision Data Computer Co.	847.00	Ducharme, Eva	450.00
Deco, Inc.	18,874.32	Ducharme Sand & Gravel	5,985.70
Degasse, Reginald & Diane	89.00	Dufour, Thomas	10.00
Delaso, Janie	45.50	Dumont, Donald	50.00
Dematteo, John	30.00	Dumont Funerla Home, Inc.	180.00
Demayo, Donna/Murray, Gerald	930.00	Dumont, Leo A.	24.90
Demings, Christine	88.00	Dumont-Wood Corporation	55,024.17
Deppe, Fred	251.37	Dunkin Donuts	11.86
Derby, Wildrid N.	180.00	Dupont, Emily	4.00
Derevere, Chaplain David	25.00	Dussault, Richard & Theresa	1,074.00
Derry Area Youth Services	1,759.40	Dusseault Engineering	25.00
Derry Basketball Club	120.00	Dyna Industries, Inc.	204.00
Derry News	75.00	E. Nadeau's Farm	282.50
Derry Recreation Department	40.00	Eastern Equip. & Supplies	1,013.50
Derry Road Car Wash	3,006.40	Eastern Video System, Inc.	1,183.00
Desmarais, Constance	260.00	Economics Press, The	159.61
Dick's Gun Shop	141.45	Eldridge, Hollie	54.25
Dictaphone	1,830.71	Eldridge, Robert	616.32
Diesel Parts & Service Inc.	254.81	Electric Light Co., Inc.	1,424.00
Digital Equipment Corp.	10,824.32	Elliot, Aggie	210.00
Dion, Beverly	58.75	Elm Research Institute	25.00
Dion, Ernest	25.00	Elmwood Village	520.00
Dion's Dry Cleaning	15.75	Em Graphics	10,557.00
DM Printing Services, Inc.	5,355.50	Emanuel Brothers	2,250.00
Dobens, Mike	157.00	Emergency Warning Systems	1,545.65
Doctor Pet	126.00	Emerson Quiet Kool Corp.	29.95
Dolbec, Elaine	16.00	Emond, Ed	144.00
Dolman, William D.	860.09	Energy North Propane	3,792.35
Donah, Craig	261.50	Engineering News Record	107.00
Donah, Keith	212.00	Equity Publishing Corp.	1,720.60
Donnelly, Robert	492.00	Ernest J. Dutra & Assoc.	38.40
Donovan, Esq., Michael	1,000.00	Eskin Associates	53,067.50



**MONIES PAID**  
**FISCAL YEAR 1986 - 1987**

Etchstone Properties, Inc.	1,000.00	Freeman, Woody	492.00
Ethier, Mary	60.00	French Insurance Agency	303,148.04
Ethier, Richard	3,528.06	French, Rick	186.00
Evans Printing Co.	249.90	Frenette Enterprises	306.00
Evans, Vern	6,678.16	Frenette, Henry	1,000.00
F & H Professional Services	5,115.00	Frenette, Roger	8,050.79
F.N.I. Johnson	13.16	Frost	108.00
F.W. Webb Co.	1,098.29	Fuller, Fred	229.39
Fairtron Corporation	271.34	Fuller, George	30.00
Fashion Neckwear Co., Inc.	25.00	G.A. Thompson Co.	29.50
Federal Drug Enforcement	195.00	G.V.C. Chemical Corporation	43.17
Federal Express Corporation	51.00	Gagnon, Barbara	60.00
Federal Radio & Communica.	814.00	Gagnon, Paul	180.00
Felch, Thomas & Cathleen	235.29	Gagnon, Richard	1,000.00
Felton, Carole	60.00	Galbally, David	153.00
Ferlan, Arthur	1,599.28	Gallant Truck Equipment	4,746.48
Field Concrete Pipe Co.	2,945.96	Gamache, Donald & Claire	78.00
Files Equipment Co., Inc.	8,300.00	Gardner, Rose	91.00
Fimbell Door Co., Inc.	1,425.00	Garwood, John & Jay	1,132.00
Fire Alarm Communications	38.00	Gas Service, Inc.	1,532.05
Fire Barn, The	531.17	Gate City Electric, Inc.	5,238.00
Fire Chief Magazine	21.00	Gate City Fence Co., Inc.	25,513.48
Fire Engineering	47.90	Gate City Glass	130.00
Firearms For Law Enforcement	337.95	Gauthier Construction	8.00
Fireman's Fund Insurance	3,597.00	Gendron, Lt. Richard	58.36
First Aid Home Health Care	24.61	General Code Publishers Co.	3,960.00
Fisher & Porter Co.	56.07	General Outdoor Services, Inc.	25.00
Fitzgerald, Pat	117.30	Germain, Roy	135.00
Fitzgerald, William	11.75	Gilbert, Charles	32.76
Fletcher, Judy	42.86	Gilbert, Donna	59.75
Fogg, Stanley	440.96	Gilbert, Inc.	255.06
Follender, Connors & Wack	122.00	Gillespie, Janet G.	544.90
Fontana, Dr. N. John	160.00	Girouard, Patricia	655.00
Ford, Lance	120.00	Gladstone Ford	8,200.37
Forensic Mental Health Assoc.	60.00	Globe Firefighters Suits	197.72
Foster Graphics	115.99	Goldberg, Zoino & Assoc.	138,895.56
Fotomart	22.45	Golden Needles Knit & Glo	41.77
Foxhollow Townhouse Condo	740.00	Goldmarch Truck Repair Co.	64.24
Franc, Josephine & Leonard	2,133.00	Gora, Russell	110.00
Frank G. Sprague Prof. Assoc.	8,430.00	Gorsuch, James	119.00
Frank & Tiny	642.00	Gorveatt, William	424.00
Frase, Catherine Ruerwein	177.32	Gosselin, Paul & Rachael	120.00
Fraser, Bruce	373.00	Gosselins Pharmacy	934.11
Fred Fuller Oil Co.	49,126.90	Goudreau, John L. & Anne	25.00
Freda, Michael	60.00	Gould, Judith	41.03
Freddie's Transmission Shop	2,808.76	Gov't. Accounting Standards	100.00
Freedom Drug, Inc.	21.48	Government Data Publications	84.95
Freeman, James	24.00	Gov't. Finance Officers Assoc.	971.50
Freeman, Joseph V.	24.00	Grainger, M.J.	12,595.00



**MONIES PAID**  
**FISCAL YEAR 1986 - 1987**

Grandmaison Printing	816.77	Hillsborough Cnty. Treas.	1,710,115.96
Granite State Minerals, Inc.	735.06	Hillsborough Probate Court	16.50
Granite State Oxygen, Inc.	2,620.16	Hilltop Chevrolet	15,675.00
Granite State Potato Chip Co.	15.00	Hirshberg, Rose	5.00
Granite State Salvage Co.	108.00	Hirth, Keith	83.38
Granite State Seal Coatings	250.00	Hirth, Margaret	422.25
Grappone Truck Center, Inc.	52,629.21	Hirth, Mary	20.00
Greater Nashua Transportation	8,000.00	Hoffman, Donna	7.75
Green, Betty	11.00	Holden, Daniel & Paula	625.54
Green-Key Horticultural	1,230.00	Holiday Cleaners	768.90
Greenwood Fire Apparatus	143.45	Holiday Inn	140.86
Grigas, Barbara E.	40.00	Holmes Transportation, Inc.	32.05
Grossman's, Inc.	511.96	Holt, Harold & Gladys	910.20
Grugan, Paul	184.50	Home Fashions	76.62
Grumman Emergency Product	1,225.04	Honeywell Information Sys.	4,544.03
GSO Fire & Safety Equipment	1,142.00	Horne, Peter W.	11,126.39
Guerette, Lorette	61.00	Howard, Edward	50.00
Gulf Oil	48,927.32	Howard P. Fairfield, Inc.	311.13
Guyette, Catherine	9.00	Howe, Ref. D.L.	70.14
Gzym, Michael & Karen	28.09	Howe, James	346.94
H.A. Holt & Sons	85.90	Howe, Jean	33.00
H.A. Manning Co.	648.90	Howe, Jeffrey L.	20.00
H.E. Sargent, Inc.	65,216.33	Hoyle, Tanner & Assoc., Inc.	10,971.39
H.J. Touhy & Sons, Inc.	2,407.25	Huch, Ronald & Barbara	822.00
H.K. Webster	85.40	Hudson Alignment, Inc.	20.95
H.O.P. Pressure Cleaning	201.25	Hudson Animal Hospital	327.00
Hackett, Douglas	25.00	Hudson Bridge Rental, Inc.	237.95
Hale, F.B.	11,700.00	Hudson Cycle Center	346.75
Hal-Marc Co.	360.00	Hudson Fortnightly Club	600.00
Hamilton Engineering Assoc.	24,441.01	Hudson Furniture Co.	449.00
Hamilton, Sherri L.	1,327.12	Hudson Lions Club	3,553.00
Hammar Co.	332.88	Hudson Lock & Key Co.	1,054.26
Hankins, James	6.25	Hudson Minutemen	9,005.38
Hannah, Walter	750.00	Hudson Motor Inn	808.00
Hansen, Todd M.	1,161.97	Hudson, NH, Town of	130,010.00
Harkaway, Esq., Barry I.	124.00	Hudson News, Inc., The	10,229.00
Harvard Business Review	49.00	Hudson Paving, Inc.	23,450.00
Hastings, Donald A.	25.69	Hudson Relief Association	34.20
HCI Craftsmen	547.00	Hudson Rental Store	1,016.40
Health Start	110.95	Hudson Sand & Gravel, Inc.	166,561.71
Hearne Brothers	470.00	Hudson School District	9,178,861.00
Heavy Duty Truck & Diesel	121.26	Hudson Service Company, Inc.	436.00
Herbert, Nada M.	1,244.15	Hudson Sunoco	22,513.69
Hetzer, James	440.00	Hudson Task Force	20,000.00
Hetzer's Bicycle Shop	282.50	Hudson Tax Collector	1,184,853.89
Hillcrest Homes	500.00	Hudson Tire Mart, Inc.	2,489.93
Hill-Donnelly Corp.	543.76	Hudson Treas.—T. Dubowik	235,898.31
Hills Memorial Library	200,748.79	Hudson Trophy Company	885.80
Hillsborough County Registry	43.32	Hudson True Value Hardware	4,309.49

# **MONIES PAID** **FISCAL YEAR 1986 - 1987**

Hudson Trustworthy Hardware	486.87	Kazakis, Bill	390.00
Hudson Videorama	121.84	Kearns, Tim	165.86
Hudson-Litchfield Drug Adm.	5,000.00	Keith Construction, Inc.	9,435.00
Humane Society of U.S., The	16.00	Kennedy Brothers	775.00
I.A.A.O.	160.00	Ken-Ricks	21.50
IACP, Inc.	385.00	Kentucky Fried Chicken	153.69
IBM	2,359.00	Kerrigan, Esq., Joseph M.	25,255.29
ICMA Retirement Corp.	4,793.87	Keye Productivity Center	651.00
Identi-Kit Co., Inc.	816.00	Knight, Jerry	16.00
Imigration & Naturalization	35.00	Knoop, Pamela	24.00
Inderbitzen, Paul E.	100.50	Knox Co., The	9.50
INMAC	471.40	Koch, Arnold	101.00
Inst. of Makers of Explosives	59.25	Kopenits, Michael	1,050.00
Internal Revenue Service	4.52	Kopka, Angeline	200.00
Int'l. Assoc. of Assess. Office	220.00	Kustom Electronics, Inc.	512.09
Int'l. Assoc. of Fire Chiefs	120.00	Kustom Quality Electronics	24.05
Int'l. Assoc. of Police Chiefs	371.95	Kwikset-Division Emhart, Inc.	122.00
Int'l. Conf. of Police Chap.	50.00	L.A.Y.B.L. c/o Neil Young	150.00
Int'l. Society of Fire Service	40.00	L.J.M. Services, Inc.	1,763.14
Intoximeters, Inc.	340.11	Lafoe, Dennis J.	112.39
Ireland, Wade	24.00	Lakeside Glass Co.	198.16
J. Hubbard, Inc.	509.92	Lamont Labs, Inc.	2,235.68
J. Treisman's, Inc.	331.30	Lamothe, Constance	60.37
J.E.I.	17.50	Landry, Douglas D.	350.00
J.P. Chemical Co.	1,040.00	Laroche, Lucille	1,500.00
J.W. Douglass Corp.	5.00	Lathan, Shannon	80.50
Jacques Personnel	1,721.00	Latuli, Gilbert & Beatrice	161.00
Jalbert, Gertrude	47.25	Lavioe, John & Elizabeth	1,414.00
James B. Hudson Gunsmith	91.00	Lavoie, Donald	24.00
Jarry, Albert	60.00	Lavoie, Frances	17.75
Jasinski, Lottie	33.75	Law Enforcement News, Inc.	54.00
Jasper Corp.	450.00	Layne, Chesley A.	1,296.50
Jasper, Shawn	117.56	Leonor, Edward	40.00
Jean, Peter M.	209.47	Learning International	85.90
Jerry's TV & Radio Service	2,626.50	LeBlanc	15.00
Jette, Rene & Sheila	614.11	Lechmere	106.88
Johnson, Fred	735.12	Ledoux, Armand	147.00
Johnson, Kathy	50.00	Lee Industry, Inc.	146.12
Johnson's Electrical Supply	90.41	Lee, Richard G.	231.20
Jordan & Gall Realty Assoc.	2,000.00	Lemieux, Mark	6.80
Jordan-Milton Machinery, Inc.	72,672.74	Leonard & Borelli Prof. Assoc.	1,458.80
Jordan's Luggage Shop	36.00	Lepage, Deborah	11.00
Judy's Dressmaking Service	12.00	Lesniak, Kenneth/Ricard, Lorra	1,270.00
K & G Machining	225.00	LH Hardy Book Bindery, The	134.50
Kasakis, William	264.00	Liakas, Ernie	36.00
Kashulines, Martha	5.50	Libby, Chester	7,723.00
Kashulines, Peter E.	4,005.00	Liberty International Trust	93.42
Kay's One Hour Martinizing	39.75	Liberty Millwork, Inc.	347.03
Kay's Restaurant	108.00	Liberty Mutual Insurance	379.00



# **MONIES PAID** **FISCAL YEAR 1986 - 1987**

Lionels Wheel Alignm't., Inc.	2,067.55	Matthew Thornton Hlth. Plan	73,111.83
Lion's Club	600.00	Mawn, Kevin	263.00
Locke, Barbara	15.30	Maxfield Press, Inc.	1,344.25
Loring Short & Harmon	73.08	Maynard & Lesieur, Inc.	5.00
Lowell Sun, The	318.60	Maynard & Paquette, Inc.	3,519.33
Lucier, Ralph	80.40	Mayo, Leo	24.00
Lumbertown	631.61	McCann, Arthur	48.00
Lumenello & Mazzoni Builders	25.00	McCarthy Mobile Office, Inc.	12,599.90
Lynn Peavey Co.	188.68	McClellen, John J. & Linda E.	140.65
M&M Electrical Supply Co.	140.02	McColley, Joseph V.	20.00
M & M Equipment, Inc.	257.20	McCrady, Sgt. Donald	1,253.70
M & S Police Supply	140.00	McDermott, Helen	15.00
Maartmann-Moe, Marge	20.20	McDonald's—Hudson	407.84
Mac Mulkin Chevrolet, Inc.	83.67	McGraw, Ester	44.62
MacArthur, David D.	750.00	McHugh, Donald	1,199.88
MacDonald, Laurie	578.00	Meaney, Barbara	5.50
MacDonald, L. Myriam	1,893.00	Medical-Dental Convenient	210.00
MacDonald, Richard E.	217.00	Merchants Rent-A-Car, Inc.	40.00
MacKenzie, William	50.00	Merrimack, NH, Town of	40.00
Madigan, Edward	375.00	Merr. River Watershed Council	52.95
Mahan, Walter & Lorraine	864.00	Merr. Valley Babe Ruth Assoc.	3,394.00
Main Street Auto Body	11,287.07	Merrimack Youth Association	355.00
Makarawicz, Keith	52.50	Metcalf & Eddy, Inc.	8,470.78
Makarawicz, William	24.00	Metromedia Paging Service	936.00
Manchester Gas Co.	66.47	MGM Equipment, Inc.	788.09
Manchester Postal Cust. Co.	18.00	Michael Sanborn Masonry	1,092.00
Manchini, Michelle	24.48	Michaud, Carolyn	100.00
Mansfield, Thomas	5,363.10	Michaud, Noella	5.00
Maple Leaf Construction	115,628.96	Microfilm Services, Inc.	1,093.00
Marchessault, M.Ed., Joan A.	180.00	Middleboro Fire Apparatus	141.16
Marchildan, Elaine	85.15	Milette, Gerard	48.00
Marcoux, Michael	25.00	Mirkovski, Spage	20.00
Marion Office Equipm't., Inc.	3,939.19	Mo, Maurice Jr. & Betty L.	15.30
Marquis, Armand	10.00	Monchamp, Alice	223.50
Marquis, Rita	20.00	Morey's Uniforms	10,730.80
Marshall, Peter S.	454.54	Morin, Dave	136.00
Marshall and Swift	172.00	Morrill, Mary Ann	19.50
Marshall Signs	65.00	Morris Office Outfitters	720.00
Marston Construction	1,000.00	Morrow, Douglas & Janice	1,045.00
Martel Fuel Co., Inc.	150.00	Morse, Sean	135.00
Martin, Pat For Bruce Cace	85.00	Mosnicka, George	40.00
Martin Welding, Inc.	913.73	Mosnicka, Virginia	39.00
Masi Plumbing & Heating, Inc.	1,412.40	Motor Service & Supply, Inc.	157.73
Mason, Brian	125.00	Motorola, Inc.	7,558.56
Mass Gas & Electric	29.34	Mousseau, Bessie	98.87
Massey, Robert	1,434.00	Mr. Ed & Son	209.00
Matka	1,816.82	Mr. Steam Carpet Cleaning	23,043.35
Matthew Bender & Co., Inc.	162.50	Multiwire—New England	815.00



**MONIES PAID  
FISCAL YEAR 1986 - 1987**

Municipal Computer Service	12,350.34	Neptune, Inc.	19,350.00
Murray, Gerald/Demers, Donna	930.00	Neveretts Sew & Vac	62.10
Nan King	20.44	Newton, P.E., John C.	452.34
Nancy Thompson & Int. Mor.	839.65	NHD Hardware Stores	1,399.98
Nash Family Investm't Proper.	4,725.00	NH/MA Hlth. Ins. Trust	203,843.91
Nash, Forrest, Grossman	14,300.00	NH/MA Property-Liab., Inc.	1,430.10
Nashua, City of—Central Pur.	320.51	Nichols, Cecile	15.75
Nashua, City of—Mediation	3,600.00	Nichols, Susan L.	45.28
Nashua, City of—Treas.	287,053.92	NIJ Reports	76.93
Nashua, City of—Welfare Dept.	7.63	Nikon, Inc.	3.00
Nashua Area Shelter Comm.	200.00	Nolte, Gilbert C.	40.00
Nashua Army & Navy	124.05	Norbert Ledoux & Sons	550.00
Nashua Auto Co., Inc.	9,004.29	Norms Trustworthy Hardware	778.45
Nashua Battery Shop, Inc.	10,810.89	North American Corporation	855.00
Nashua Children's Assoc.	4,075.90	North Petroleum Ser. & Sup.	79.96
Nashua EMS District	980.00	Northeast	430.11
Nashua Hospital Assoc./Memor.	160.90	Northeast Delta	60,287.08
Nashua Lumber Co., Inc.	392.00	Noury, Claire D.	30.00
Nashua Park-Recreation Dept.	50.00	NPELRA Guide	20.00
Nashua Pediatric Prof. Assoc.	27.00	NSWMA	295.00
Nashua Photo Engraving Co.	25.10	Nute, Lisa	255.00
Nashua Radiator	960.00	Nutshell Training Concept	160.00
Nashua Regional Planning	24,018.54	NYNEX Credit Company	1,084.51
Nashua Trust Company	14,340.00	N.E. Assoc. of Fire Chiefs	10.00
Nashua Wallpaper	663.83	N.E. Barricade	9,838.78
Nashua Woodcraft	1,532.40	N.E. Building	10.00
Nashua Ziebart	100.00	N.E. Building Code Assoc.	10.00
Nat'l. Academy of Code Admin.	50.00	N.E. Chapter of S.I.R.	30.00
National Audio Visual Center	100.00	N.E. Fire Equipment	396.58
Nat'l. Brake Service	11.99	N.E. Inst. of Law Enforcem't.	840.00
Nat'l. Fire Protection	407.90	N.E. Technical Supply	55.65
Nat'l. Inst. For Urban Wildlife	10.00	N.E. Telephone	63,168.54
Nat'l. Institute of Justice	200.91	N.E.A.C.H.A.	195.00
Nat'l. Law Enforcement	210.00	N'E.N.E.O.A.	135.00
Nat'l. League of Cities	1,747.00	N.H. Soc. For Protection of	72.00
Nat'l. Market Reports, Inc.	372.00	N.H., State of—Treasurer	1,098,127.48
Nat'l. Market Reports, Inc.	372.00	N.H. Amateur Softball Assoc.	120.00
Nat'l. Marketing Reporting	142.00	N.H. Assoc. of Counties	75.00
Nat'l. Pen Corporation	223.10	N.H. Assoc. of Assess. Office	100.00
Nat'l. Police Chiefs Info. Bur.	34.85	N.H. Assoc. of Conservation	443.20
Nat'l. Police Chiefs & Sherrif	78.20	N.H. Assoc. of Fire Chiefs	10.00
Nat'l. Safety Council	8.42	N.H. Assoc. of Police Chiefs	20.00
Nat'l. Sheriffs Association	356.50	N.H. Bar Association	731.20
Nat'l. Testing	525.00	N.H. Brd. of Secr./Treasurer	10.00
Navonod Medical Educ. Consult.	180.00	N.H. City & Town Clerks Assoc.	24.00
NEAFM	60.00	N.H. Dept. of Safety—M.V.	15.00
Nebs, Inc.	633.95	N.H. Explos. & Machinery	28,175.62
Neenah Foundry Company	305.75	N.H. Fire Instr.'s & Officers	236.00
NEIWPC	30.00	N.H. Fire Prevention Society	7.50

# **MONIES PAID** **FISCAL YEAR 1986 - 1987**

N.H. Fire Standards Commis.	60.00	Osberg, Kathy	37.95
N.H. Gov't. Fin. Officers Assoc.	85.00	Osgoods	68.46
N.H. Health Officers Assoc.	10.00	Overhead Door Company	4,155.00
N.H. Industrial Suppliers, Inc.	69.85	P.E. Fletcher Corp.	991.50
N.H. Joint Board of Engineers	60.00	Padgett-Thompson	392.00
N.H. Local Welfare Admin. Assoc.	30.00	Page Belting Co.	321.03
N.H. Municipal Assoc.	113,966.33	Palladium Publications, Inc.	20.50
N.H. Municipal Secretary	10.00	Palmer & Dodge	7,600.00
N.H. Public Works Assoc.	32.00	Panaggio, Nick	180.00
N.H. Retire. Sys.—Employ.	123,381.29	Panko, Florette	1,500.50
N.H. Retire. Sys.—Fire	183,728.46	Paquette, Bruce	24.00
N.H. Retire. Sys.—Police	205,493.73	Pardy, W.F. Preston	25.00
N.H. SPCA	23.00	Park Construction Corp.	1,143,218.77
N.H. State Bur. Emer. Med. Serv.	165.00	Pattison, Dwight N.	636.60
N.H. State Dept. of Labor	105.00	Pearls Tire Service, Inc.	660.00
N.H. State Firemen's Assoc.	530.00	Pearson, Eric A.	125.00
N.H. State Library	5.30	Pelham Truck Parts	51.25
N.H. State of	3,769.55	Penn Culvert Co.	6,068.49
N.H. State of—Motor Vehicles	2.50	Penny Fence	7,795.00
N.H. State of—Secretary	105.00	Perfecta Camera Corporation	4,872.18
N.H. State of—Treasurer	190.00	Perillo, David	96.00
N.H. State of—U.C.	103.40	Perkins, W.D.	390.94
N.H. Tax Collector's Assoc.	30.00	Perrault & Boisvert	20,346.00
N.H. Times	156.20	Perreault, Robert E.	6,183.86
N.H. Tobacco Corporation	1,607.35	Personal Computer Training	860.00
N.H. Vocational Tech. Coll.	1,175.00	Personally Yours, Inc.	15.75
N.H. Water Resources Board	25.00	Peters, Dan	1,098.00
N.H. Wat. Sup. & Pol. Con. Com.	48.00	Peters, Debbie	66.50
N.H. Welding Supply	32.24	Peters Paving Company	980.00
N.H. Wetlands Board	25.00	Pete's Gun & Tackle Shop, Inc.	107.70
N.H. Wildlife Federation	105.00	Pfarner, Jane	65.12
N.R.A.A.O.87 Conference	130.00	Photography Unlimited	30.00
O'Brien Highway Products	29,831.00	Piantidiso Associates, Inc.	450.00
O'Brien, Pamela	15.00	Pike Industries, Inc.	52,673.00
O'Connor Safety Equipment	882.19	Pillsbury, Robert W.	5,000.00
Occupational Health Serv.	2,710.00	Pioneer Publishing Co., Inc.	45.90
Odierna, Robert	72.00	Piper/Laurien Consulting	58.00
Office Dimensions	17,471.40	Pitney Bowes	11,783.28
Office Furniture	461.95	Plelham, NH, Town of	4,956.00
Office Furniture by Sharon	847.00	PMD Software Services	5,641.61
Office Furniture Clearing Hse.	285.00	Pointer, William	136.94
Office Furniture Discount	916.94	Poirier, Aurelle	3.84
Offices Unlimited, Inc.	88.00	Police International, Ltd.	9,000.00
Olah, David	100.00	Police Marksman, The	104.50
Olathe, City of	62.24	Portsmouth Paper Company	81.30
Omni Service	192.08	Postmaster—Hudson	50.00
One Stop Auto Parts, Inc.	26.42	Pollin, Mike	132.00
One-O-One Realty	8,572.44	Powerhouse, Inc.	299.97
O'Neil, Harry, Mark & Brian	1,205.00	Preco	192.66



**MONIES PAID  
FISCAL YEAR 1986 - 1987**

Prentice-Hall, Inc.	175.10	Riley's Sport Shop, Inc.	175.00
Prof. Civil Engineers Board	29.60	Rizana Enterprises	60.00
Prof. Civil Engineers Comm.	15.74	Roberge, Edward L.	808.44
Prof. Dental Labor Board	25.00	Robert C. Smith Plumbing	2,337.31
Profile Cleaning Services	145.43	Robillard, Emilien	107.64
Provençal, Reggie	10,706.85	Robinson, Steve	272.00
Psychotherapy Assoc., Inc.	5,566.70	Rodgers, G. Phillip	1,000.00
Public Safety Communications	190.00	Rodgers, Gary	272.14
Public Service Co. of N.H.	327,924.89	Rodier, Roseanna	57.73
Purkhiser, Harry & Donna	106.93	Rogers Alarm System	109.18
Quigley, Esq., Patricia B.	466.12	Ronald J. Hayward Assoc.	135.80
Quinlan Publishing Co., Inc.	78.10	Rondeau, Joseph	69.60
R. White Equipment Center	227.85	Ron's Plowing	3,509.00
R.B. Allen Co., Inc.	609.29	Roome, Ted	312.00
R.C. Hazelton Company, Inc.	6,606.95	Rose Leasing, Inc.	117.22
R.C. Welding	88.00	Rossi, Juanita	60.00
R.E. Erickson Co., Inc.	246.12	Rothstein, Sondra	22.50
R.G. Bramley & Company	2,000.00	Royal Coach Lines	665.00
R.G. Goodspeed Co.	287.00	Royal Corporation	5,346.50
R.H. Wilson	75.00	Ruel, Brian	117.00
R.L. Service, Inc.	1,215.02	Russell Auto, Inc.	618.10
R & S Carpets	190.00	S & C Technical Temporaries	1,904.00
Radio Shack	885.85	S & S Arts & Crafts	1,481.61
Ralph Pill Electrical Sup.	1,710.06	S & S of New England, Inc.	30.00
Rand Corporation, The	22.50	Safety Systems, Inc.	60.00
Rape and Assault Services	690.00	St. Anselm College—Criminal	170.00
Ratte, Vilma M.	46.10	St. Germain, David	297.00
Ray Rollins Construction	36.00	St. John The Evangelist College	1,575.00
Raymond w. Hackett, Inc.	519.95	St. Johnsbury Trucking Co.	65.02
Reardon, David	45.00	St. Joseph Community Serv.	3,825.00
Reardon, John	48.00	St. Joseph's Hospital	156.77
Reddig, Frances	918.25	St. Kathryn Parish	1,350.00
Reed Minerals Division	85.50	Sakelaris, Michael	24.00
Reeds Ferry Small Building	25.00	Salem, Town of—Treasurer	765.11
Reilley, Peter	107.35	Samuel Smiths Restaurant	937.01
Reilly Tire Corp.	12,018.86	Sandy, Ed. D., Leo R.	180.00
Restall, Tim	155.00	Scetv Marketing	180.00
Rheume, Raymond & Arline	628.85	School Busses, Inc.	60,600.00
Richard, Ron	689.62	School for Lifelong Learning	130.00
Rice, Abbott	19.25	Scire, Robert C.	1,098.00
Richard A. Sherburne, Inc.	68.95	Scott Concrete Products, Inc.	396.00
Richard Ireland Softball	2,790.00	Scottie Industries, Inc.	1,767.00
Richard Ludwig & Assoc.	6.00	Seabury, Ann	107.25
Richards, Michael	108.25	Seaman's Supply Co., Inc.	954.27
Richardson, Kevin	48.00	Sears, Roebuck & Co.	149.99
Rich's Department Store	265.19	Semple, Alan	756.42
Ridrique, Jean L. & Helen	1,326.00	Senn, Esq., Robert G.	78.00
Riggins, Richard G.	1,137.50	Servpro	85.00
Rila Precast Concrete Prof.	4,681.00	Sesame World Kindergarten	25.00



# **MONIES PAID** **FISCAL YEAR 1986 - 1987**

Sewer Equipment Co. of America	115.10	Sullivan Tire Co.	8,235.35
Share Corporation	9,465.79	Sullo, Joan	96.00
Shaughnessy, Edward	17.50	Supa Transportation	75.00
Shaw-Walker Company, The	134.37	Superior Concrete	2,910.00
Shenk, Shirley	115.00	Supreme Auto Body	238.09
Shephard's McGraw-Hill	546.00	Survival Technology, Inc.	50.00
Sheraton Hyannis Hotel	235.00	Syndistar, Inc.	357.00
Sheraton Tobacco Valley, Inc.	145.13	T.A.B. Police Districutors	1,791.41
Simplex Time Recorder Co.	125.80	Tab Products of Northern N.H.	966.95
Sion, D.C., Lazar R.	25.00	Talty Carpets	300.00
Sky Windows	92.40	Tarosky, Marcia	15.21
Slater, Stephen	7.25	Task Force Tips	497.50
Small Towns Institute	30.00	Tate Bros. Paving Co., Inc.	4,095.00
Smiley, D.V.M., Daryl	142.00	Tate, Gordon & Lorraine	5,412.00
Smith, Ann Brooke	24.50	Tate's Garage	464.14
Smith, Elizabeth	120.00	Taylor, John	175.00
Smith, Virginia	4.00	Taylor, Sheila	93.62
Smith & Wesson	39.08	T-Bones Eatery & Drinkery	150.21
Smithkline Bio-Science LA	151.50	Technical Design Service	705.90
Smith's Traffic Service	3,241.41	Tee Vee Supply	116.95
Softline	1,845.00	Telegraph Publishing	4,525.22
Somerville Lumber & Supply	350.96	Telsley, David	412.00
Souhegan Mutual Fire Aid	75.00	Temporary Positions Unltd.	23,237.44
Sousa Signs	425.00	Ten-46, Inc.	304.00
South Carolina ETV Commis.	180.00	Tewksbury Engineer'g Consult.	9,475.01
Southern N.H. Water Co.	1,137,163.77	Theulen, Matthew	156.26
Southern N.H. Youth Soccer	320.00	Thompson, Peter	320.00
Spaulding, Robert	52.00	Thompson Publishing Group	292.00
Spooner, Roger M.	371.20	Thompsons Market	25.00
Sport-About of Hud./Nash.	10,984.99	Thoms, Diane	16.00
Stable Yard Tack Shop	325.30	Thoms, Harold	48.00
Stafford Guidance Center	20.00	Timberland Machines, Inc.	4,276.27
Stamm, Carol	10.75	Tiny's Garage	322.50
Standard Automotive Parts	66.19	Tires Incorporated	730.00
Standard Fence Inc.	1,148.38	T-J Construction	1,000.00
Standard Stamp Co.	14.50	Tom-Ray Office Supply	13,921.62
Stanley Elevator Co., Inc.	164.74	Total Waste Management	522.50
Star-Tron Technologies	11.46	Tousignant, Robert	23.88
State Farm Fire Company	50.50	Towers Motor Parts	788.49
State Street Bank & Trust	786,038.34	Traffic Inst. Northwestern	214.50
Sta-Sharp Saw Service	12.85	Triangle Chemical Toilet	1,330.40
Steve's Prof. Lawn Care	10,030.00	Trimbur, Cona	59.80
Stoffell Seals Corp.	157.09	Triple M Plastics	3,875.00
Stone, Alan	93.67	Tri-City Chemical Corporation	8.65
Stone, D.R.	112.80	Troup, Joan	24.50
Storage Village	2,119.13	Trowbridge, Lewis	60.00
Strafford Communications	3,913.65	Trust for N.H. League	100.00
Strafford Guidance Center	20.00	Trustees of Trust Funds	194,100.00
Suburban Auto & Truck Parts	10,689.88	Tru-Catch Traps	132.90

**MONIES PAID**  
**FISCAL YEAR 1986 - 1987**

Tsai, Yung-Chen & Shu-Chen	889.00	WBS, Inc.	30.00
TST Equipment, Inc.	248.35	Weaver, Clinton	30.00
Tupper, Evelyn	54.00	Weaver, Joann	10.60
Typewriter Man, Inc., The	3,460.37	Weaver Realty	54.00
Unifirst Corporation	9,588.28	Webster-Library Street School	25.00
Union Leader Corp.	4,830.98	Weisberg, Al	16.00
United Divers, Inc.	34.88	Whaley, Brian	3,500.00
U.S. Air	620.00	Wheeler & Clark	337.55
U.S. Government Printing of	74.00	Whelen Engineering Company	347.72
U.S. Post Office	22,253.18	Willard's Radiator Shop	718.35
U.S. Stamped Envelope Agency	969.60	Willey, Jr., Roy	6,076.44
United Supply, Inc.	43.45	Willey's Alignment	87.90
United Way of Greater Nashua	32.00	William Hooper Electric	216.25
Universal Travel	1,105.50	Wm. R. Drescher Prof. Assoc.	91,758.00
Univ. Conference Service	110.00	Wincom Corporation	1,480.72
Univ. of N.H.	420.00	Winslow, Minton	5.00
Univ. of N.H. Acct. 5-25-470	752.25	Wisnosky, Brian	180.00
Upha, Tim	42.50	Wisnosky, Karen	789.76
Upper Level Ceramics	25.00	Wisnosky, Kevin R.	210.00
Upton, Sanders & Smith	736.00	Wm. E. Sullivan Co.	3,900.00
Ussery, Doris	10.00	Wolczko, Peter	315.00
Vaccard, Michael	52.68	Wolfe, Mary & Eugene	1,040.00
Valley Auto Parts	1,938.48	Wolfenden, Pauline	42.45
Vanasse/Hangen Assoc., Inc.	184,418.28	Woman's Touch, The	4,644.04
Vautier, Victor	260.00	Wood, James & Michelle	108.97
Vayens, Jr., Arthur	83.00	Woodin, Mary Jane	11.84
Vermont Tennis Court Surf.	1,920.00	Working Woman	12.00
Veterans of Foreign Wars	1,540.00	World Research, Inc.	90.90
Viens, Gerard	19.71	Wulf, Gary W.	11,145.13
Visiting Nurses Assoc.	25,375.00	X - ERGPM	145.27
Voyce	69.00	Yagielowicz, Sandi	28.00
Voyce	31.50	Yellow Freight System, Inc.	34.42
Vulc-Tech. of New England	251.69	Yerry, Mark & Heather	890.00
W.H. Harris & Associates	525.00	Yesterday's Old Time Serv.	1,184.77
W.W. Grainger, Inc.	231.95	Yorkshire Developm't, Inc.	289,851.19
Wadsworth, Carol	7.00	Young, Arthur	8,901.00
Wagner, Darrell	21.50	Young, Diane	536.00
Walker, Sheila	8.00	Young, Howard	251.00
Wall Street Journal	178.00	Young, Lorraine	40.29
Wallace, Willard J.	92.10	Youth Conservation Camp	265.00
Walt Disney	695.00	Zecco, Inc.	29.00
Walt Disney Educational Media	307.75	Zoning News	25.00
Washington Assoc. of Sheriffs	37.40		
Washington Drive News Service	25.00		
Waste Management of N.H.	613,515.00		
Waste Water & Sewage Treatment	129.60		
Waterous Company	78.45		
Wayashe, Lydia C.	1,236.79		



# MONIES PAID

## FISCAL YEAR 1987-1988

A-1 Security	1,901.10	Amherst Equip. Corp.	1,453.53
AAA Emergency Supply Co.	187.48	Amsterdam Printing	439.22
AAA Foundation/Traf. Sfty.	30.00	Apartment Showcase	320.00
AAA of NH	2.50	Application Techniques, Inc.	64.95
Jennifer A. Abele	10.00	Arrow Storage	2,082.00
Abbott Inn	368.58	Carla Anger	10.13
Accurate Printing Inc.	205.00	Dave Anger	985.00
Access International	26,951.75	Anne's Country Flowers	182.75
Ace Welding Co.	832.88	Apache Press	21.00
Acme Bookbinding Co., Inc.	137.00	A.P. Daily Custom Lam.	415.00
Action Graphics	4,089.82	Arc Electrostatic Painting Co.	700.00
Action Identification	25.63	Ashton-Tate	50.00
Adamson Ind., Inc.	724.14	Associated Bag Co.	46.97
Automatic Data Processing	10,712.52	Ashton-Tate	18.00
Admins, Inc.	60,648.75	Assoc. of Am. Railroads	95.00
Allen Mello Dodge, Inc.	9.80	Associated Radiologists	15.00
Anger, Joey	44.99	Ala Atkocaitis	300.00
Anger, Paul	48.95	Ala Atkochaitis	81.65
Adamson Ind. NE	119.71	Atlantic Tracy Inc.	234.46
Aele Liability Reporter	84.00	AT&T	2,818.31
Agway	150.98	AT&T	84.88
Airkem/Airwick VT/NH Inc.	249.47	AT&T	15,123.04
A.J.'s Construction	315.00	Patricia Audet	10.00
Alexander Battery Co. East	419.90	Audio Intelligence Dev.	1,319.50
Alexanders Market	3,510.46	B & S Locksmiths	202.46
Alert-All Co.	124.80	B & S Locksmiths	226.84
Allen Mello Dodge	119.75	B-B Chain Co.	1,734.50
R.B. Allen Co., Inc.	56.13	Donna Bailey	175.00
Aashto	19.50	Belanger, Alida	21.23
Am. Soc. of Build/Constr. Ins.	90.00	Bain Pest Control Serv.	682.00
Am. Soc. for Public Admin.	75.00	Bank of N.E., N.A.	566,625.00
Am. Auto Seat Cover	306.00	Bank of NH	299,198.33
Amer. Bar Assoc.	205.00	Bank of NH, N.A.	19,569.69
American Chemical	213.90	Bank of NH	5,300.00
American Data	1,191.75	Barlo Signs	6,794.82
Amer. Inst. of Cert. Plan	650.00	Paul J. Baril	11.00
Amer. Intrntl. Recover	757.92	Theresa R. Baril	11.00
American LaFrance	138.08	Barrett Equipment Inc.	37,346.80
Amer. Legion Post 48	600.00	Bennet, Gloria	21.75
Amer. Metal Fab.	437.50	Barrett Paving Mat., Inc.	1,540.43
Amer. Mod. Body Corp.	42,917.17	Mike Bausha	4.00
Amer. Planning Assoc.	89.80	Alfred Bastien	89.95
Amer. Planning Assoc.	145.00	Leo Barriault	120.00
Amer. Pub. Works Assoc.	213.00	Janet Bedard	261.73
American Red Cross	414.50	John Bednar	39.00
American Red Cross	125.00	Beland, Philip	24.00
American Test Ctr.	485.00	Beebe Trustee, E. Coleman	262.00



**MONIES PAID**  
**FISCAL YEAR 1987-1988**

Bel-Nor Co.	184.58	The Bureau of Natl. Affairs	1,404.00
Belmont Spr. Water Co.	888.35	Dennis K. Burke Inc.	399.00
Belisle, Robert J.	10.00	Stephen Burke	289.92
Beltronics, Inc.	1,947.20	Burnell's Auto Body & Rest.	1,535.68
Stephen Benton	105.00	David Burnell	52.00
Bernard's Auto Parts	2,639.97	Burns, Kevin	50.00
Bianchi, Robert	60.00	Burton, Paul	50.00
Bishop, David A.	10.00	Bus. Education Serv.	198.00
B & L Rubber Stamps	42.50	Bus. Records Corp.	606.86
Blake, Hanna & Wm.	22,500.00	Business Week	39.95
Blake, Jeannette	10.00	Bus. Women's Trng. Inst.	176.00
Bldg. Officials & Code Adm.	48.00	Buttercup Hill	6,671.00
BC & BS of NH	1,162.00	Bank of NH	6,629.46
Blue Seal Feeds	212.45	Biagini, Mike	148.00
Blue Star Glass Co.	529.30	Boml, Bridget	106.00
Bd. of Tax & Land Appeals	58,160.00	Briand, Raymond	49.95
BOCA International	1,021.00	C&S Specialties, Inc.	3,860.00
Border Area Mut. Aid Assoc.	25.00	Elaine Cabral	14.40
Boilard, Jeff	50.00	Geo. A. Caldwell Co.	138.00
Boston Coupling Co. Inc.	789.45	Cameraland	750.00
The Boston Globe	5,031.10	Ed Casa	1,796.60
Bound Tree Corp.	1,875.72	Camp Dresser & McKee Inc.	5,652.11
Bowles, Dean	4.00	Denise L. Cantin	10.00
Bowden, Leonard	60.00	Capitol Industries Inc.	4,077.05
Boyer's Auto Body	270.00	Joseph Cantin	10.00
Norman C. Boyer	2,000.00	Capitol Plumb. & Htng. Co.	160.64
Brady Business Forms	1,557.77	Carter Bros. Painting	1,725.00
Brake and Elec. Sales Corp.	632.49	Richard Carbone	85.43
Capt. Albert Brackett	4,800.00	Peter Carbone	300.00
Bradlees	540.35	Career Track Inc.	98.00
Briand, Mike	30.00	Richard R. Carey	300.00
Geo. R. & Joanne Briand	2,100.00	John S. Carlton	10.00
Jack Brewer	35.00	Tony Carnovale	50.00
Chuck Breard	1,000.00	Carpet Cleaning Co.	265.00
Browning Const.	97,802.00	Carri, Plodzik & Sanderson	30,550.00
Brown and Rowe	49,346.15	Bernadette Case	10.00
Brown's Landscaping	460.00	Paul J. Case	10.00
Browns Agway	3,082.37	Marianne Caveney	10.00
Dorothy M. Brown	10.00	Donald Cassalia	28.18
Browns Sheet Met. Shop Inc.	153.05	CEN-COM	731.73
Brigade Quartermasters	189.06	CEN-COM	2,853.07
Brox Paving Materials Inc.	31,183.91	Central Equipment Co.	395.23
Brox Paving Materials	454.56	Chagnon Lumber Co.	1,242.60
Bruning	1,106.54	Chaplain Rbt. Cornelius	35.00
Bldg. Maint. Supply	1,162.12	Samuel Chapman	1,352.00
Curt Bullard	35.00	Chardons Towing Serv.	50.00
Bureau of Bus. Practice	110.40	C. David Crumpton	6,693.34

# MONIES PAID

## FISCAL YEAR 1987-1988

Barbara Charpentier	68.12	Conway Assoc. Inc.	6,371.33
Charrette Corp.	861.50	Donald & Mary Conway	175.00
Johanna Chase	10.00	Conway Off. Prod. Inc.	13,787.87
Carol L. Charrette	2,000.00	Gerald H. Cooper	10.00
Charwill Const.	54,860.40	Copy Shop	130.00
Chelmsford Traf. Markings	2,130.00	Chaplain Robert Cornelius	50.00
Chemserve Co., Inc.	26,683.24	Coronet/MTI Film & Video Inc.	650.00
Chess Bus. Forms Co.	607.19	Corriveau-Routhier Inc.	3,122.94
Mark Cherbonneau	555.00	Melvin R. Corson	10.00
Chuck's Auto Repair Inc.	1,187.00	Corwin & Corwin	6,754.89
Joyce Choate	65.95	Costello, Lomasney &	
A. Choquette	38.00	DeNapoli	299,536.21
Civil Liab. Inst. MA	190.00	Nan Cote	60.00
Clark Boardman Co., Ltd.	165.67	Cottonsoft, Inc.	300.00
Donald W. Clarke	186.99	Sharon A. Coughlin	6,000.00
Russell Clark	1,469.87	Claude Coulombe	30.00
Tom Cloos	140.00	Countryside Animal Hosp.	60.00
Jennifer Cloos	182.00	Don Couture	390.00
Jeff Cloos	20.00	Credit Bur. Serv. of NH	120.00
Clifford Inc.	457.63	Sam C. Cresta	10.00
Carpenter & Chapman Inc.	1,134.95	Virginia F. Cresta	10.00
CMI Leasing Corp.	1,440.00	Crim. Justice Programs	280.00
Codex Corp.	194.40	Currier, Zall, Durmer &	
Coffee Pause	810.30	Shepard	2,267.50
Coleman, Richard	50.00	R.B. Croteau Photography	283.00
Cole Printing Co., Inc.	21.00	David Cristofuro	230.00
Colley-McCoy Co.	24.56	Crystal Manufacturing	303.02
Charlie Colletta	114.00	Dr. Sidney Curelop & Anite Yap	450.00
Colonial Municipal Alarm	300.00	Currier, Zall & Shepard	1,986.00
Colony Bldg. Materials	67.20	Custom Wrought Iron	262.50
Commission on Accreditation	10.00	C.E. Cyr Const. Co., Inc.	2,000.00
Communication Supplies, Inc.	972.40	Comfort Inn	26.00
Comm. Council of Nashua	5,184.00	Joseph & Sheila Cannava	30.58
Computer Shopper	21.00	City of Nashua-Welfare	35.00
Computerland of Nashua	212.70	D's Auto Body	509.00
Comm. Hospice of Greater	2,500.00	Michael J. Dicola	120.00
Computer Servnet	305.00	Data Spectrum	19,542.89
Concord Press	815.50	Davis & Towle	41,645.43
Concrete Systems Inc.	3,947.50	Harvey & Mary Dauphinais	2,395.00
Connecticut Nat. Life Ins.	384.00	Gerald O. Dean	10.00
Conn. Nat. Bank	15,571.25	James P. Decker	10.00
Conn. Nat. Bank	571.25	Deco, Inc.	8,716.80
Conn. Conference	50.00	Nancy J. Delbove	10.00
John Constantello	315.00	Dearborn's Electric	610.53
Contel Cellular	424.11	Dept. of Safety	63.72
Continental Paving Inc.	203,529.78	The Derry News	53.05
Contract Window Des., Inc.	1,190.00	Derry Rd. Car Wash	1,452.32



# **MONIES PAID** **FISCAL YEAR 1987-1988**

Devine, Millimet, Stahl & Branch	24.00	Energy North Propane	7.45
Dicks Gun Shop	184.40	Energy North	1,722.64
Dictaphone	1,821.80	ENR	89.00
Dictaphone Corp.	2,803.04	Equity Publishing Corp.	2,602.40
Dictaphone	750.72	Eskin Associates	15,472.40
Diesel Parts & Serv. Inc.	6,814.12	Harold Estey Lumber Inc.	93.90
Beverly Dion	55.00	Etchstone Prop. Inc.	1,741.00
Digital Equip. Corp.	9,751.94	Ethier, Richard	2,841.40
David Dionne	412.00	Evans Printing Co.	147.14
DM Printing Serv., Inc.	1,368.00	Facit, Inc.	2,963.04
David Dobens	127.00	F.B. Hale	10,007.50
Mike Dobens Realty	732.00	How. P. Fairfield, Inc.	2,500.00
John E. Doherty	25.00	Fed. Express Corp.	318.75
Donahue Brothers, Inc.	625.98	Federal Licensing, J.V.	15.00
Donovan Spr. & Equip. Co.	1,929.41	Fed. Radio & Communication	209.42
DPC Drilling & Blstng, Inc.	1,600.00	Ferland, Arthur	2,053.84
Draper Fuel Co.	654.09	Field Concr. Pipe Co., Inc.	3,518.00
Wm. R. Drescher	19,893.95	Feinberg & Sigal	892.42
The Drawing Board	111.67	Files Equip. Co. Inc.	160.00
Wm. R. Drescher Prof. Assoc.	11,345.19	Fimbell Door Co. Inc.	146.60
Robert Drew	222.50	N.H. Fire Instructors Assoc.	199.00
Drivers Lic. Guide Co.	44.55	N.H. Fire Prev. Soc., Inc.	7.50
Driveways by L.L.	2,000.00	The Fire Barn	947.16
Drouin-Sprague Const.	325.00	Fire Safe Equipment	75.00
Steve Dube	67.50	Fisher & Porter Co.	58.27
Dube & Cabral	1,238.00	Flaghouse, Inc.	226.07
Dube & McKay	412.00	Flint, Diane	15.00
Dube Realty	556.00	Forrence, Jess	50.00
Dubowik Bros.	3,110.00	Foster Graphics	307.90
Ducharme Sand & Gravel	9,828.45	Frank and Tiny	657.50
Dumont Funeral Home Inc.	192.50	Freddie's Transm. Serv.	1,804.53
Durabuild Transmission	92.95	French Ins. Agency	62,354.00
Fred Deppe	201.21	Maude French	400.00
Mark P. Devine	2,303.63	Furman, Carrie	750.00
Eastern Equip. & Supp. Inc.	247.29	Frenette Enterprises	2,000.00
Eastern Equip. & Supp. Inc.	324.10	Fred Fuller Oil Co.	22,420.15
Barbara Eckhaus	615.00	Gagne, Stephen	84.80
The Economics Press	72.82	Gallant Truck Equip.	16,488.60
Educational Aids of L. Beach	100.00	Rita Gamache	48.00
Barbara Eckhaus	204.00	Roger Gaskill	20.00
Cory Eldridge	322.00	Gasb	70.00
Elec. Light Co. Inc.	17,583.00	Gate City Fence Co., Inc.	5,474.00
Elec. Voting Mach. Corp.	208.50	Gate City Glass	83.72
Electrorep	29,248.73	Gardner, Todd	79.17
EM Graphics	12,717.91	James C. Gavin, Jr.	10.00
Emergency Wrng Sys. of NH	2,758.90	Patricia Gendreau	130.28
Energynorth Propane	2,109.54	F. Gendron & Co.	210.00



# **MONIES PAID** **FISCAL YEAR 1987-1988**

Karl F. Geisinger	10.00	Hanover Ins.	8.00
Gen. Code Publishers Corp.	5,732.00	Frances H. Hardy	10.00
GFWC Hud. Fortnightly Club	325.00	Earl Harris, Jr.	10.00
Gillespie Corp.	234.00	W.H. Harris & Assoc.	450.00
Gladstone Ford	479.74	A.H. Harris & Sons	797.00
Michael & Gail Glenn	50.00	Harvard Business Review	49.00
Warren & Suzanne Glenn	50.00	Charlotte N. Hasting	14.00
Joan Glencross	26.50	Carl Heinrich Co.	22.73
Global Computer Supp.	1,272.37	Hetzer's Bicycle Shop	520.00
Goldberg, Zoino & Assoc.	57,267.62	George Hier	85.00
Golden Needles	89.55	Hill-Donnelly Corp.	967.53
Golden Rule Creations	575.90	Hill-Donnelly Cross Ref. Dir.	82.65
Gosselins Pharmacy	560.65	Hillsborough County	5.00
Mrs. Govatsos	60.00	Hillsborough County	9.00
Gov't. Finance Officers Assoc.	380.50	Hillsborough Cty. Treas.	1,272,829.34
Gov't. Research Publications	28.25	Hills Memorial Library	72,000.00
M. J. Grainger	1,650.00	Hilltop Chevrolet	100.00
Grandmaison Printing Co.	233.25	Hobbs Carburetor Shop	245.00
Granite St. Minerals, Inc.	45,819.28	Hogan Garden Ctr.	14.90
Granite St. Oxygen, Inc.	5,960.14	Holiday Cleaners	354.75
Karen M. Gray	10.00	H.A. Holt & Sons	119.70
Karin Anderson	10.00	Home Fashions	83.92
Granite State Stamps	30.19	Honeywell Bull Inc.	41.86
Roger & Richard Graves	75.95	Honeywell Info. Sys. Inc.	513.74
Graphics Control Corp.	61.62	Holmes Distributors	384.73
John Grappone, Inc.	7.68	Hope Air	424.37
Grappone Truck Ctr., Inc.	75,563.33	H.O.P. Pressure Cleaning	78.00
Green Key Horticultural	4,135.00	H.O.P. Pressure Cleaning	182.00
Marie E. Green	10.00	Dave Houge	20.00
The Green Machine	196.00	Jessica Houge	40.00
Marilyn A. Greenwood	1,087.50	Howard Johnson's	299.20
Grossman's Inc.	1,576.49	Reverend David Howe	167.25
Paul Grugan	226.14	Eric Houge	68.00
GNTS	13,440.00	J. Hubbard Inc.	377.87
GSO Fire & Safety Equip.	307.65	Hudson Alignment Inc.	380.50
James Guill	30.00	Hudson Animal Hosp.	373.30
Catherine Guyette	3.25	Mark Haras	8.00
Gulf Oil	32,614.42	Hudson Bridge Rental Inc.	6,460.55
Raymond W. Hackett	250.00	Hudson Cmbr. of Comm., Inc.	328.00
H.E. Sargent, Inc.	665.00	Hudson Cycle Ctr.	110.00
Hadco Corp.	60.00	Hudson Fortnightly Club	350.00
Carol J. Hamilton-Drew	4,258.50	Hudson Foundations	4,082.00
Hamilton Eng. Assoc.	14,954.46	Hudson Fire Dept.	1,300.50
Hamilton, Sherri L.	302.98	Hudson Historical Assoc.	30.00
John C. Healy, Jr.	3,640.46	Hudson Lions Club	227.00
Hammar Co.	2,268.06	Hudson Medical Care	325.50
Todd Hansen	913.72	Hudson Minutemen	7,664.98

# MONIES PAID

## FISCAL YEAR 1987-1988

Hudson Monuments	4,600.00	JGE Enterprises, Inc.	106,515.00
Andy Hier	24.00	J & J Realty	95.00
Sharon Hilfiker	90.15	Johnson's Electr. Supply	6.08
Hudson Postmaster	6,312.51	Johnson Publishing Co.	480.00
Hudson Rental Store	867.95	Frank L. Jones	245.00
Hudson Sand & Gravel Inc.	6,644.78	Jordan-Milton Mach. Inc.	90,292.84
Hudson School Dist.	10,600,915.00	J.R.'s Discount	96.00
Hudson Sunoco	10,569.69	Jaffrey Fire Protection	56.65
Hudson Tax Collector	789,128.68	Jacques Personnel	170.00
Hudson Motor Inn	44.94	Peter E. Kashulines	390.00
Hudson Task Force	20,000.00	Kelly Girl & Mrktng. Serv.	895.85
Hudson Tire Mart Inc.	1,629.00	Timothy Kearns	1,974.00
Hudson Trophy Co.	2,572.70	Dave Kendall	50.00
Hudson True Value Hdwr.	3,131.55	Kenrick's	82.50
Hudson Trustworthy Hdwr.	1,129.10	Keye Productivity Ctr.	360.00
The Hudson News, Inc.	2,584.15	Glenna Knights	105.00
Hudson News	8,473.43	Angeline Kopka	612.00
William Hurst	176.52	Kustom Electronics Inc.	1,549.37
Hydro House of N.E.	228.70	Konis Corp.	2,000.00
I.A.A.O.	85.00	KPV Realty Trust	2,299.05
ICMA	1,820.95	KPC Properties	400.00
ICMA Conference	761.00	Charles & Brenda Kalil	298.00
I.D. Checking Guide	30.20	Kinduell Screen	38.30
IMCA Retirement Corp.	2,692.21	Jeff Kleiner	15.00
Identi-Kit Co. Inc.	442.00	L.A.Y.B.L. C/O Neil Young	190.00
IMSA	230.00	Chesley A. Layne	2,072.00
Info. Technology, Inc.	12,825.00	Lakes Fuel Injection	481.11
INMAC	1,974.14	L.J.M. Services, Inc.	500.51
INMAC	319.31	George R. Labounty	655.71
Insight	12.75	Lamont Labs Inc.	453.70
Int'l. Society Fire Serv. Ins.	120.00	Lauriat's Book Store	426.37
Int'l. Assoc. of Fire Chiefs	67.00	Law and Order	320.00
Int'l. Crystal Mfg. Co.	46.44	Priscilla Lacourse	10.00
Dept. of the Treasury	9,369.59	Lafayette Oil Co.	11,943.19
Int'l. Assoc. of Chiefs of Pol.	13,890.88	John Lavoie	9.13
Int'l. Wildlife Rehab. Council	130.00	The Lawbook Exchange	2,275.00
Intoximeters Inc.	31.25	L. Bilodeau Trucking Inc.	144.00
Rich. Ireland Softball Assoc.	3,578.00	Armand Ledoux & Son	125.00
D. Irving & Co.	3,350.62	Lechmere	469.95
Irwin Motors	53,797.12	Martha Ledoux	282.00
Ivenhoe Warehouse Outlet	99.50	Bill Leblanc	208.00
J.D. Plumbing & Htng. Co.	54.81	NH LECC Fund	36.00
J. P. Chemical Co.	660.00	Martha Ledoux	564.00
Phyllis Jarosky	300.00	Olina Leblanc	12.00
J.E.I.	26.60	Ledoux, Louis & Carol	760.00
Jerry's TV & Radio Serv.	224.95	Lee Ind., Inc.	2,154.55
Jet-Co	280.20	Lee Ind. Welding Inc.	32.00



# MONIES PAID

## FISCAL YEAR 1987-1988

Lurena A. Lemery	26.00	Maynard & Paquette Inc.	1,479.67
Shannon Letham	64.00	Marilyn McGrath	80.00
Ernest Leveille	13.00	John McLaughlin Carol Capen	96.03
Leon. & Borrelli Prof. Assoc.	460.00	Cecile MacLean	170.00
Rita Levesque	10.00	McCarthy Mobile Office Inc.	6,925.58
Janice R. & Joel Levesque	661.00	Donald McCrady	346.50
Liberty Int'l. Trucks	33,165.32	J.F. McDermott Co.	524.13
Robert A. Lessard	10.00	McCoy, Lillian & Doherty, J.	2,000.00
L.H.S. Association	3,644.19	McDevitt GMC, Inc.	27.24
Liberty Millwork Inc.	206.08	McDevitt, GMC	34,090.00
Lionel Lavoie	110.00	McDonald's Hudson Div.	134.42
William Look	77.12	J. McGrath - Clerk Magistrate	7.50
Lionels Wheel Alignment Inc.	1,215.65	Raymond Mello	202.00
Locke Office Products, Inc.	4,219.40	McMulkin Chevrolet, Inc.	1,205.59
Low, Richard	50.00	McTrans Center	50.00
The Lowell Sun	167.20	Medical Dental Convenient	800.00
Oliver Lucier, III	200.00	Merrimack Ind. Metals	52.00
Richard Low	50.00	Merr. Vly. Babe Ruth Lea	2,822.00
Rick Latham	285.00	Micalite Corp.	198.57
Edmund & Cecile Lamothe	135.00	Peter & Gail Michailides	171.00
Ed Lamper	50.00	Merrimack Youth Assoc.	250.00
Lawrence Lee Scouting Mus.	50.00	Carolyn Michaud	60.08
Chris Latham	92.00	Metromedia Paging Serv.	1,518.32
M & M Equipment Inc.	197.40	M & M Equipment Inc.	661.99
Manchester Union Leader	216.03	MGM Equipment Inc.	721.15
M & M Elect. Supply Co., Inc.	212.64	Microfilm Services Inc.	2,290.94
S.E. Macmillan Co., Inc.	1,172.67	Michael M. Marcoux	688.00
Mac Mulkin Chevrolet Inc.	524.66	Mike's Custom Interiors	30.00
Claire Marsolais	10.00	Bob Murray	240.00
Ed Madigan	39.00	James V. Murray	137.91
Maine Municipal Assoc.	10.00	Miller Engineering Inc.	660.88
Magaw, Jeff	541.37	Morall Brake	370.00
Manchester Gas Co.	78.30	Neil T. Montgomery	501.83
Manchester Magazine	11.00	Mobil Oil Corp.	3,800.00
Mansfield Bus Line	3,396.80	Elizabeth Mobarby	661.00
Maple Leaf Const. Co.	358,192.66	Morgenroth & Assoc., Inc.	445,000.00
Brian L. Mason	141.50	Morey's Uniforms	8,673.70
Marion Off. Equip. Inc.	4,029.39	David S. Morin	83.50
Marshall and Swift	89.00	Duane Morin	50.00
Masi Plumbing & Htng. Inc.	1,827.62	Morris Off. Outfitters Inc.	619.00
Massachusetts Hosp. Assoc.	30.00	Motor Serv. & Supp. Inc.	1,358.14
Mass. Municipal Assoc.	75.00	Ginny Mosnicka	20.00
MASS-PAC	15.00	Motorola Inc.	8,697.66
Matthew Bender & Co. Inc.	55.50	Mr. Ed & Son	46.00
Matthew Thornton Hlth Pln	55,162.73	Mr. Steam Carpet Cng Co.	6,580.00
Matthew Thornton Hlth Pln	283.36	Mt. Washington Hot. & Res.	280.60
Maxfield Press Inc.	2,023.00	Jean and Kirk Mudge	793.00



**MONIES PAID**  
**FISCAL YEAR 1987-1988**

Municipal Comp. Serv.	3,079.64	N.E.N.E.O.A.	15.00
Municipal Fin. Off. Assoc.	55.50	New England Telephone	37,160.99
Stuart E. Murphy Pub.	200.00	NEWWA	110.00
N.E. States GFOA	5.00	Ray Newhall	2,555.00
N.E. States Govt. Fin. OA	210.00	NHACHOA	15.00
N.E. Science Center	310.00	NHACC	15.00
N.H. City & Town Clk. Assoc.	243.22	NH Assoc. of Conserv. Com.	228.00
NH Police Prosec. Assoc.	5.00	NH Assoc. of Assess. Off.	20.00
N.H. GFOA	190.00	NH Bar Assoc.	941.00
Lawyers Diary & Manual	25.50	NH Camera Repair	52.00
NH City & Town Man. Assoc.	70.00	NH City & Town Clerks Assn.	12.00
E. Nadeau's Farm	146.25	NH Explos. & Mach. Corp.	23,943.55
Nash Family Invest. Prop.	3,150.00	NH Amateur Softball Assoc.	120.00
City of Nash.-Central Pur.	68,071.60	NH Health Offic. Assoc.	10.00
City of Nashua	249,402.70	NH Fire Stds. Comm.	80.00
Nashua Army & Navy	1,312.50	NHGFOA	30.00
Nashua Auto Co., Inc.	1,713.71	N.H. Good Roads Assoc.	20.00
Nashua Corp.	505.65	NH Indust. Supp. Inc.	94.80
Nashua District Court	20.00	NH Law Direc. & Day Bk.	53.50
Nashua EMS District Brd.	185.00	NH Local Welf. Adm. Assoc.	15.00
Nashua Fam. Planning Group	4,400.00	NHMA Health Ins. Trust	114,186.34
Nashua Hosp. Assoc./Mem.	395.00	NHMA Health Ins. Trust	14,499.91
Nashua Lumber Co., Inc.	22.95	NH Municipal Assoc.	38,843.40
Nashua Reg. Plann. Comm.	27,733.00	NH Municipal Secretaries	10.00
Nashua Reg. Solid Waste	4,025.27	N.H. Municipal Workers	167,687.00
Nashua Trust Co.	20.00	NH Dept. of Safety-M.V.	54.00
Nashua Wallpaper	541.44	N.H. Planners Assoc.	45.00
National Businesswomen's	59.00	NH Public Works Assoc.	60.00
National Cellular Systems	1,665.00	N.H. Dept. of Labor	75.00
National Conference	150.00	New Hampshire	334.92
Natl. Fire Protection Assoc.	575.95	NH Retirement Sys-Empl.	91,174.35
Natl. Inst. Munic. Law Off.	306.00	NH Ret. System-Fire	94,852.20
Nashua Mediation Program	1,550.00	NH Ret. System-Pol.	111,640.46
Natl. Info. Data Ctr.	32.95	NH St. Firemen's Assoc.	275.00
Natl. League of Cities	1,647.00	NH Safety Council	287.50
Natl. Pen Corp.	98.62	NH State Prison	78.00
Natl. Market Reports Inc.	637.00	NH Supply	66.00
Nebs, Inc.	550.81	NH Tax Coll. Assoc.	15.00
N.E. Code Assoc. Inc.	10.00	NH Tax Coll. Assoc.	22.00
Neenah Foundry Co.	4,126.78	NH Tobacco Corp.	1,232.90
N.E. Inst. of Law Enforc.	1,970.00	NH Dept. of Envir. Serv.	23.00
Neptune Inc.	5,913.19	Cecile Nichols	96.68
Netshell Performance Tech.	110.00	Susan Nichols	56.67
New England Barricade	7,266.55	Treasurer, State of NH	1,898.00
N.E. Fire Equip. Co.	1,830.55	Treasurer, State of NH	50.00
N.E. Inst./Law Enforce.	45.00	Treasurer State of NH	10,280.94
N.E. Real Estate	64.00	Treasurer, St. of NH	1,233.00

# MONIES PAID

## FISCAL YEAR 1987-1988

Treasurer State of NH	219.00	Park Const. Corp.	1,526,642.62
Treasurer, State of NH	90.00	Pennsylvania St. Univ.	1,623.00
Treasurer, St. of NH	45.00	Pearls Tire Serv. Inc.	12,265.83
N.H.A.A.O.	50.00	Lynn Peavey Co.	87.02
NHGFOA	50.00	P.E. Fletcher Corp.	25.00
State of NH Dept. of Labor	65.00	Town of Pelham, NH	1,184.00
NHMA, Plitt, Inc.	90,377.00	Pelham Truck Parts	2,131.87
NHMA	26,457.05	Cynthia L. Pelletier	10.00
NHSPCA	23.00	Penny Fence Co.	188.00
NH Voc. Tech. Coll.	215.00	Penobscot Cnty. Sher. Dept.	80.00
Kathy Nikitas	8.85	Perfecta Camera Corp.	4,849.63
NNECAPA	20.00	Perreault & Boisvert	94,786.98
Norrell Services, Inc.	2,566.04	Debbi Peters	24.00
Norlab	189.60	W.D. Perkins	7,154.08
Norlantic Enterprises	103.20	Personal Report	36.00
Norrell Services, Inc.	19,778.71	Petes Gun & Tackle Shop Inc.	79.90
North American Corp.	1,625.00	Petty Cash-Hudson Pol. Dept.	205.24
North Amer. Medical	336.00	Petty Cash-Elaine Cabral	566.56
Northeast	1,625.00	Petty Cash-Scott Smith	908.00
North East Coal Co.	190.00	Petty Cash-Hudson Fire Dept.	984.30
Northeast Delta	43,022.90	Petty Cash-Patti Gendreau	100.00
NE Reg. Assoc. Assessing Off.	105.00	Petty Cash-Jean Casa	200.00
Northeast Solar En. Assoc.	40.00	Photo Resources Corp.	56.30
Lisa Nute	351.41	Physio-Control	24,226.65
Nicholas & Luan Nugent	1,018.11	Pike Industries Inc.	8,210.41
Nutshell Trng. Concepts Inc.	160.00	Ralph Pill Elect. Supply	912.49
Nynex Bus. Info. Sys. Co.	1,515.00	Pitney Bowes	1,579.00
Nynex Credit Co.	10,480.33	Pace Publication	314.00
NY City Police Found., Inc.	10.00	Florette Panko	450.00
NH Dept. of Transp.	21.80	P.J. Equipment	18,282.06
Treasurer State of NH	65.00	Denyse & Mario Plante	5,300.00
State of NH Dept. of Safety	92.03	Police Internl., LTD	9,000.00
Oblate Retreat House	270.00	PMC Electric	232.09
Occupational Hlth Serv.	4,392.00	Andrew Polak	60.00
Office Dimensions	36,750.37	Paul V. Pomeroy	10.00
Mr. & Mrs. Peter Ohanian	107.55	Police Off. Griev. Bull.	39.92
Omni Service	127.25	Police Training Systems	150.00
William Oleksak	79.58	Portsmouth Paper Co.	88.00
One Hour Martinizing	1,954.75	Peter Powlowsky	10.00
Osgood's	22.93	Prentice Hall, Inc.	84.99
One Stop Auto Parts, Inc.	13.52	Everett J. Prescott, Inc.	8,005.54
Kathleen Osberg	5.95	Printer Products	6,116.70
Padgett-Thompson	490.00	Parkland Med. Center	40.00
Page Belting Co.	226.53	Theodore Paquette	76.29
Robin Patten	10.00	Professional Forms	72.00
William Paxton	614.00	Professional Press, Inc.	52.90
R.J. Palmieri	880.00	The Prolog Partnership	1,248.40



**MONIES PAID**  
**FISCAL YEAR 1987-1988**

Reggie Provencal	138.09	Ross Express, Inc.	28.73
Richard L. Provencher	10.00	Michael H. Roy	2,310.00
Psychotherapy Assoc. Inc.	310.00	RMR	2,050.00
Public Serv. Co. of NH	158,631.16	Royal Stamp Works	8.90
Pump System Serv. & Cont.	9,726.15	L. L. & Alice K. Rule	250.00
Powerphone, Inc.	716.00	Royal Coach Lines	400.00
Peterborough Rec. Dept.	160.00	R.S. Means, Co., Inc.	353.75
Dan Peters	60.00	Off. Joseph Rossino	288.38
Charles M. Quigley	149.95	Royal Transportation	477.00
RHW Construction	2,641.55	Patricia A. Ryan	10.00
R & S Carpet	1,259.52	Jeffrey A. Ryan	10.00
R & S Relocations	3,284.50	Norman Roberts	295.00
R. C. Welding	338.00	Rockingham Amb. Co.	85.15
Radio Shack	1,222.11	Salemi, James	270.00
Leslie A. Ramsay	331.20	S & S Arts & Crafts	2,142.10
Ranger Rescue Equip.	40.00	Salar Ltd.	661.00
Roland Rioux	75.00	Sand Hill Inc.	59.95
Riley's Sport Shop, Inc.	4,360.17	Satellite Products	1,154.30
Rape & Assault Serv. Inc.	810.00	School for Lifelong Learning	144.00
Razz M' Taz Entertainment	250.00	Scot's Tree Services	600.00
Ms. Frances E. Reddig	320.00	Seamans Supply Co., Inc.	421.38
John Reardon	210.00	Seaward Corp.	507,548.39
R.C. Hazelton Co., Inc.	4,149.53	Seaward Const. Co.	566,526.43
Rodonis Farms	58.50	Sears, Roebuck & Co.	3,070.76
Barry Reed	31.95	Seabury, Ann	25.00
Reed Minerals Div.	146.55	Secretary of State, N.H.	30.00
Robert & Jean Rogers	180.29	Rbt. G. Senn-Atty. at Law	4,042.50
Paul Reichenbach	35.00	Sewer Equip. Co. of America	608.00
John M. Reilly	10.00	Share Corp.	192.00
Richard W. Rennie	10.00	Shaver, Anne M.	10.00
Joan B. Rennie	10.00	Shaw/Walker	173.98
Patricia H. Rennie	10.00	Robert Shea	30.95
Florrie Relation	100.00	A. Shepherd Heating & Air	35.00
Mike Reynolds	102.34	Shephard's/McGraw-Hill	520.10
Ray. & Arline Rheaume	1,651.68	Sheraton Hyannis	500.00
Ryder Trans. Serv.	4,504.45	Shuttle, Roger E.	10.00
Richard's Catering	3,203.65	Bill Simione & Assoc. Inc.	514.63
Thomas E. Ricker	50.00	Simplex/Time Recorder Co.	121.80
Paul A. Rinden	645.06	Skelton, Cliff	45.00
Rivier College	32.00	Skinder-Streauss Assoc.	25.50
Rivers Eng. Corp.	13,873.88	Clay. A. & Joanne C. Smith	9,000.00
Rochester 100 Inc.	32.00	Leonard Smith	20.00
Rizana Enterprises	91.70	Smith, Lawrence Jr.	10.00
Lee G. Rodabaugh	10.00	Smith, Diane W.	10.00
Rod's Automotive	140.00	Smith, Scott	152.21
Rons Plowing	1,026.00	Smith, Deborah A.	661.00
Ted Roome	240.00	Scott A. Smith	100.00



# **MONIES PAID** **FISCAL YEAR 1987-1988**

Smith's Plumb. & Heating	613.55	Superior Hauling	63.00
SMVTI/CED	20.00	Scire Homes	2,505.71
Snell, Dana	200.00	Scire Homes	3,000.00
Society/Protection NH For.	36.00	Allen H. Swanson Inc.	13,800.91
Softline	436.00	Syndistar Inc.	357.00
Soil & Water Conserv. Soc.	50.00	St. of NH Dept. of State	60.00
Souhegan Mut. Fire Aid Assoc.	50.00	State St. Bank & Trust	168,225.00
Soule, Leslie, Zelin	363.20	Sketton, Patty	12.00
Southern NH Water Co.	666.11	Tab Prod. of North, N.E.	83.49
Southern N.H. Water Co.	627,752.69	Tac/Temps	1,135.88
Sponaugle, Walter	1,555.00	Tate Bros. Paving Co. Inc.	3,622.00
Sport-About Hudson/Nashua	6,863.86	William R. Taylor	10.00
S & S Electronics, Inc.	605.00	Tech. Design Service	192.60
St. Joseph Comm. Serv.	2,400.00	Telegraph Publishing	5,920.86
St. Joseph's Hospital	80.21	Telemedia	143.00
State of N.H.	2,000.15	Temporary Positions Unltd.	8,873.67
State of New Hampshire	224.00	Ten-46 Inc.	300.00
St. Kathryn's Parish	400.00	Thompson Pub. Group	522.25
Stabile Companies	750.00	Thompson's Market	61.08
St. of NH Bur. Em. Med. Serv.	1,170.00	Leo Thyne	12.00
Sta-Sharp Saw Serv.	19.50	Timberland Machines Inc.	927.65
St. George, Darlene E.	10.00	Tiny's Garage	157.50
St. Johnsbury Trkng Co. Inc.	231.96	Tom-Ray Office Supply	12,959.48
St. John The Evang. Church	1,275.00	The Tool Warehouse	290.98
U.S. Stamped Env. Agency	274.40	Total Waste Management	1,373.75
Standard Fence Inc.	2,675.00	H. J. Touhy & Sons Inc.	394.23
The Standard Register	307.66	Robert Tousignant	639.64
Loretta Stanley	200.00	Towers Motor Parts	1,115.97
Standard Stamp Co.	20.00	Town of Litchfield	1,995.00
The Stanhope Group	5,250.00	Town of Hudson-Tax Coll.	2,803.28
State Chemical Mfg.	259.02	Therese Dubowik	82,481.81
Statz, Jacinthe	10.00	Toyota of Nashua	32.94
Statz, Joseph F.	10.00	Town of Hudson-Sewer Util.	1,151.08
Timothy Stearns	2,000.00	Treas. St. of NH-Oasi Fund	226.86
Steve's Prof. Lawn Care	7,400.00	J. Treismans Inc.	25.94
Stellos Elect. Supply, Inc.	1,069.48	Treisman's, Inc.	151.66
Joseph Stevens	500.00	Tri-City Chemical Corp.	96.94
H.M. Stern & S.J. Kuntz &	290.00	Tri-State Sings Inc.	175.00
Richard & Cynthia Stratton	943.00	Triangle Chem. Toilet Co.	792.60
Storage Village	762.00	Pauline Talbot	210.00
Stover, Brenda L.	10.00	Tru-Catch Traps	249.81
Students to Offset Peer	5,000.00	TST Equip. Inc.	279.51
Sub. Auto & Truck Parts	4,380.90	Typewriter Headqtrs., Inc.	60.00
Sullivan Tire Co.	4,732.29	The Typewriter Man Inc.	250.90
State of New Hampshire	32.00	Typewriter/Computer HQ	65.00
Arthur Sullivan	50.00	Timberland Equip.	472.19
Supt. of Documents	131.50	William & Richard Tate	296.00

**MONIES PAID**  
**FISCAL YEAR 1987-1988**

Unifirst Corp.	8,812.12	W.T. Supply Co.	6,475.78
Union Leader Corp.	4,029.47	Gary W. Wulf	7,877.04
Uarco Inc.	6,144.82	Arthur Young	19,849.00
U.S. Post Office-Hudson	11,945.32	John Young	200.00
U.S. Postal Service	484.80	Young Sales & Serv. Inc.	100.19
United Way of Gr. Nashua	1,500.00	Zecco Inc.	875.11
Universal Travel	1,779.00	Zee Medical Service	471.95
Univ. of Florida	8.20	Zoning News	33.05
Univ. of NH	160.00	Ziebart	455.00
Valley Auto Parts	108.83	Anthony & Nellie Lindsay	300.00
Vanasse/Hangen Assoc. Inc.	174,614.03		
John Vessey	10.00		
Anne L. Vessey	10.00		
Visiting Nurse Assoc.	17,000.00		
Voisine, Kathleen	22.95		
Voyce	111.38		
Darrell Wagner	2,292.87		
Wall Street Journal	238.00		
Janice Walsh	10.00		
John Walsh	10.00		
Walker Richer & Quinn Inc.	256.00		
Warren's Auto Body	8,319.83		
Waste Man. of N.H.	708,025.75		
Waste Water & Sewage Trtmt.	92.87		
Wayashe, Lydia	1,960.56		
Wayco Plumb. & Heating	182.36		
David Wecker	100.00		
Richard & Patricia Wells	341.00		
Clinton Weaver	145.00		
West Publishing Co.	964.95		
Daniel Wintle	10.00		
Wheeled Coach Sales	49,767.93		
Wheeler & Clark	153.38		
Glenn Williams	10.00		
Sherwin Williams	111.92		
Joyce J. Williamson	175.00		
R. White Equip. Ctr. Inc.	188.90		
Brad Wilde	465.00		
Willard's Radiator Shop	403.35		
Roy Willey	1,560.51		
Wisnosky, Karen	457.15		
John Wiley & Sons	527.32		
Bruce Worth	59.95		
Woodruff, Bruce	875.51		
Pauline Wolfenden	10.00		
Caren Waldholz	200.00		
Chief Robert Wood	30.00		

# **MONIES PAID** **FISCAL YEAR 1988 - 1989**

A-1 Security	2,502.00	A.P.W.A.	90.00
American Speedy Printing	123.70	ARRC Safety Equip. Inc.	3,036.67
Abbott Drilling & Blasting Co.	500.00	Lewis Arms	122.00
Abbott Inn	348.37	Arthurs, Industry Inc	460.00
Access International	6,420.00	Aqua Safety Equip. Inc.	613.87
Acme Bookbinding Co., Inc.	150.00	Ashton-Tate	30.00
Action G R a p h i c s	6,054.12	Assoc. of Amer. Railroads	74.00
Action Identification	25.63	Atlantic Health Care	158.80
Acts	209.00	Atlantic Tracy, Inc.	160.07
Lydia W. Angell	631.96	AT&T	1,343.62
Adamson Industries, Inc.	630.70	Atlas Elevator Co., Inc.	1,718.50
Automatic Data Processing	11,867.48	AT&T	1,412.05
Admins, Inc.	6,962.50	AT&T	263.35
Anger Welding	1,359.00	AT&T	388.25
Adamson Industries, New Eng.	36.31	Audio Intelligence Devices	61.74
Airkem/Airwick Vt/Nh Inc.	61.22	George C. Ayotte	50.00
Air Tech Company	461.80	Baggo	52.00
Alexander Battery Co. east	125.75	B & S Locksmiths	126.85
Alexanders Market	4,435.24	B&S Locksmiths	185.34
R. B. Allen Co., Inc.	1,499.08	B-B Chain Company	1,317.00
Stanley Alukonis	32,188.00	B & B Products Co.	107.43
Gary Altman	725.00	Frederick and Ginger Baker	56.00
Amer. Society of Civil Eng.	87.00	Patti Bailey	62.53
American Arbitration Assoc.	125.00	Bank East/Cen Com	1,605.38
American Association	50.00	Bain Pest Control Service	350.00
American Bar Association	5.00	Bank of N.E., N.A.	37,200.00
American Modular Body Corp.	81,436.44	Bank of New Hampshire	345,075.28
Amer. Nat'l Standard Inst.	14.00	Bank of New Hampshire, N.A.	6,766.53
Amer. Planning Assoc.	287.80	Banks Chevrolet, inc.	100.00
Amer. Public Works Assoc.	390.00	Barlo Signs	5,148.70
American Speedy Printing	4,410.18	Barrett Equipment, Inc.	2,235.71
Amer. Society of Building	150.00	Barretts Hill Partnership	75.00
Amer. Water Works Assoc.	29.00	Baughman Gregsak, Eng.	2,920.00
Amherst Equip. Corp.	1,633.49	Barrett Paving Materials, inc.	657.94
Amsterdam Printing	111.09	Alfred Bastien	100.00
A.P. Dailey Custom Laminatng	175.00	Bearings Specialty Co.	48.49
Application Techniques, Inc.	64.95	Chick Beaulieu, Inc.	792.81
Arrow Storage	2,056.00	Bel-Nor Company	131.50
Appliance Doctor	34.95	Bell & Peel	95.44
Andrews & Clark, Inc.	6,060.00	Belmont Springs Water Co.	843.19
Dave Anger Welding	385.00	Alida Belanger	60.00
Anne's Country Flowers	20.00	Ben Meadows Co., Inc.	48.83
Carmina Antidormi	9.99	Benny's Catering Service	120.00
APCO Frequency Coord.	175.00	Robert Bennett	68.00
APA Planners Bookstore	38.90	Stephen Benton	75.00
AOA Terminals	64.20	Bernard's Auto Parts	498.13
		Bianchi, Robert	93.00



**MONIES PAID**  
**FISCAL YEAR 1988 - 1989**

B & L Rubber Stamps	75.16	Marilyn Carnes	125.00
Eugene Blake, Health officer	15.00	Mark Campbell	147.00
Kenneth & Patricia Blanchard	70.40	Cash	300.00
Blue Seal Feeds	970.35	Capitol plumbing & Heating Co.	481.62
Blue Star Glass Co.	1,736.95	Marilyn Carnes	250.00
BNA Books	33.47	Robert & Andrea Carabio	99.50
Boca International	200.00	Caron Engineering	8,136.75
Body in Motion	25.00	Dorothy Carey	135.00
Daniel Bonhomme	350.00	Richard R. Carey	500.00
Border Area Mutual Aid Assoc.	50.00	carpenter & Chapman Inc.	1,665.30
The Boston Globe	1,611.00	Philip Carver	1,041.00
Boston and Maine RR	225.00	Carri, Plodzik & Sanderson	33,576.00
Boston North - Hudson Village	34.00	Cash	275.00
Bound Tree Corp.	2,777.00	Josephine Casey	335.00
Boys Club of Nashua	67.00	Daniel & Lisa Carver	38.00
Robert & Christopher Bradford	10.57	Cavanaugh Tocci Assoc. Inc.	534.00
Brady Business Forms	1,527.86	Cen-Com	2,017.25
Chief Albert Brackett	5,899.27	Cen-Com	2,104.77
Chris Brackett	100.00	CFI Distributors	560.30
Bradless	515.96	Chagnon Lumber Company	1,149.43
Brentwood Machine Sales	7.22	Champion Map Corp.	211.00
John brewer	37.50	Chaplain Robert Cornelius	50.00
Nelson Breton	68.00	Samuel Chapman	1,352.00
Bertha L. Bridges Estate	348.00	C. David Crumpton	30,866.67
Briggs Assoc.	14,705.00	Charlene's flower Shop	274.00
Broadmoor Associates	37.16	Kimball Chase	2,901.49
Brown & Beaton, Inc.	4,450.00	Charwill Construction	15,139.71
Brown and Rowe	1,129.57	Chelmsford traffic Markings	3,730.00
Browns Agway	2,731.93	Chemserve Co., Inc.	21,642.70
George H. Brown	280.00	Chess Business forms Co.	546.56
Brox Paving Materials, Inc.	1,865.48	John K & Catheri Chesnulevic	461.78
Brox Paving Materils	22,069.58	Chuck's Auto Repair Inc.	30.70
Bruning	714.78	A. Choquette	364.00
Budget Rent-A-Car	229.95	Christian Delivery &	34.95
Bud's Diesel Repair	717.50	Mrs. Estelle Cipola	52.00
Building Maintenance Supply	1,692.79	Citicorp Mortgage Inc.	87.45
Phyllis Bujnowski	250.00	City & State	30.00
The Bureau of Natl Affairs	96.00	Donald W. Clarke	650.00
Ed Burke	82.50	Donald W. Clarke	435.00
Stephen Burke	472.40	Russell Clark	1,325.00
Burnell's Auto Body & Restora	8,182.20	Clerk of Superior Court	5.00
Burns, Kevin	160.00	Clifford Inc.	2,691.99
Burton, Paul	2,446.00	Clifford of Vermont Inc.	886.48
M.P. Buxton Concrete Const.	410.00	Carpenter & Chapman Inc.	1,789.00
George A. Caldwell Co.	10,680.99	Paul Colburn	1,020.00
Callaghan & Co.	90.10	Cole Printing Co., Inc.	791.00

# **MONIES PAID** **FISCAL YEAR 1988 - 1989**

Charlie Colletta	47.63	David D. Macarthur	435.00
comfed	200.35	Deco, Inc.	6,907.93
Communication Center Seminars		Frederick & Catherine Delaney	202.00
	275.00	Dearborn's Electric	12,917.54
Communication Skills	372.96	Demoulas & Market Basket	1,395.66
Communication Supplies, inc.	3,292.00	Deptment of Safety	63.72
Community Council of Nashua	4,471.00	Derry Basketball Club	50.00
Computerland of Nashua	2,670.13	Derry Road Car Wash	320.75
Community Hospice of Grtr.	2,156.00	Norman Desclos	19.99
Computer Servnet	554.00	Mark Devine	135.00
Concord Monitor	211.61	Kathryn A. Dicola	654.51
Concord Press	116.52	Michael Dicola	109.70
Concrete Systems Inc.	15,895.00	Dictaphone	509.50
Donald F. Conley	690.00	Dictaphone Corporation	133.76
Conn. Mutual Life Ins.	221.00	Dictaphone	1,059.50
Conn. National Bank	15,715.00	Diesel Parts & Service Inc.	3,416.63
Conn. National Bank	5,143.75	Diesel Parts	5,651.21
Connectivity, Inc.	135.00	Digital Equipment Corp.	4,344.30
Connecting Point Computer Cnt		David Dionne	602.00
	4,285.87	Digital Equipment Corp.	1,032.29
Christopher Connelly	68.00	Dept. of Agriculture	50.00
Consolidated Utility Equip.	13,542.69	DM Printing Service, Inc.	955.25
Contel Cellular Inc.	1,920.87	Donahue Brothers, Inc.	1,265.67
Continental Paving, Inc.	166,833.40	Donovan Spring & Equip. Co.	1,879.86
Conaway Assoc. Inc.	8,150.05	Downtown Lincoln-Mercury, inc.	
Conway Office Products Inc.	10,569.07		68.15
Copy Shop	25.70	D & R Towing	35.00
Coronet/MTI Film & Video Inc.	509.50	William R. Drescher	369.75
Corriveau-Routhier, Inc.	3,056.03	The Drawing Board	319.02
Costello, Lomasney & DeNapol		Robert Drew	377.77
	282,270.54	Drugs of Abuse	395.28
Countryside Animal Hosp.	434.20	Steve Dube	243.00
Craft Beader	131.85	Dube & Cabral	1,533.00
Credit Bureau Services of NH	138.00	Dube Realty	645.00
Criminl Rsrch Products In	121.57	Theresa Dubowik, Treas.	706,625.21
Criminl Rsrch Products In	28.37	Ducharme Sand & Gravel	7,034.51
Gary Crittenden	20.36	Dufresne-Henry	452.57
Curier, Zall, Durmer & Shepar	2,267.50	Dun & Bradstreet	170.00
R.B. Croteau Photography	5.00	Dumont Funeral Home Inc.	48.00
Eileen V. Cuff	276.99	Lee A. Dumont	24.00
Currier, Zall & Shepard	526.00	Victor Durham	224.75
Cummings North Atlantic, Inc.	27.45	Dyna-Med	165.00
D.M. Hill Transport	512.00	Fred Deppe	5,141.34
Danfor Fireaand Safety	493.00	Eastern Minerals, Inc.	2,052.56
Data Spectrum	10,965.50	Thomas Ebert	115.00
Davis & Towle	48,200.86	Barbara Eckhaus	615.00



**MONIES PAID**  
**FISCAL YEAR 1988 - 1989**

The Economics Press	172.93	Fire Chief	24.00
Education Extension-R	990.00	Michael & Suzanne Floyd	5.58
Barbara Eckhaus	204.00	Linda Foley	1,870.00
Bob Eldridge	25.00	Wendy Foley	292.75
Edwards - Cote, Inc.	58.50	Foster Graphics	281.50
Electric Light Co., Inc.	2,623.00	Fotomart	43.80
Electronic Voting Machine C	9,000.00	Four Corners Construction	3,869.00
Electrorep	1,081.75	Freddie's transmission Serv.	51.00
EM Graphics	5,316.05	French Insurance Agency	2,591.00
Emrgcy Warning System: 0		Furman, Carrie	100.00
of N	4,127.09	Fred fuller Oil Co.	12,588.87
Empire Generator Corp.	772.08	Furniture Gallery	26.00
Energy No. Natural Gas, Inc.	641.04	Robert Gagliardi	620.00
Energy No. Natural Gas	973.81	Gallant Truck Equipmnt	5,000.26
Energy North Propane	1,837.73	Chief John P. Ganley	20.00
Enterra Instrumentation Tech	51.59	Guy Gannett Publishing	37.43
Equity Publishing Corp.	1,333.05	Gate City Electric	70.50
R.E. Erickson Co., Inc.	83.05	Gate City Fence Co., Inc.	770.75
Erickson Construction	425.00	rita Gamache	12.00
Harold Estey Lumber Inc.	75.60	Ron Gardner	125.00
Harold Estex	122.00	Georgia Inst. Technology	495.00
Ethier, Richard	1,800.00	F. Gendron & Co.	103.50
Executive Development Corp.	2,000.00	Captain Richard Gendron	693.76
Evans Printing Co.	119.69	General Code Publishers Corp.	800.00
Facit, Inc.	1,282.00	General Outdoor Services, Inc.	972.00
Chester Fagnant	186.00	Charles Gilbert	20.66
Fazio Enterprises, inc.	640.00	Gilchrist Metal	200.00
F.B. Hale	20,088.75	Gillespie Corp.	354.26
Howard P. Fairfield, inc.	20,531.00	Patricia Girvard	300.00
Federal Express Corporation	28.00	Gladstone Ford	30.15
Federal Signal Corp.	22.00	Joan Glencross	8.50
Fred & Hazel Felber	110.18	Global Computer Supplies	332.92
Ferdinand Ins. Agency	465.00	Global Equipment Company	66.39
Ferland, Arthur	968.53	Goldberg, Zoino & Assoc.	97,113.23
Field Concrete Pipe Co., INc.	7,584.08	Golden Rule Creations	549.25
Field Industries, Inc.	1,905.40	Barry Golner	133.32
Field Precst Corp.	1,922.00	James & Diane Goodie	1,687.00
Louise Fifield	13.00	Gosselins Pharmacy	423.54
Filing Specialties	84.04	Judy Gould	617.19
Fidanh	543.00	Gov't Finance Officers Asoc.	455.45
Firehouse Magazine	19.97	Gov. Accounting standards Bd	80.00
The Fire Barn	362.15	Ju dy Gould	82.00
Fire Chief	24.00	M. J. Grainger	4,299.17
Fire Commnd Magazine	17.50	W. W. Grainger, Inc.	3,752.48
Fire Control Services, Inc.	60.00	Granite State Minerals, Inc.	53,807.28
Fire Service Institute	20.00	Granite State Oxygen, Inc.	1,496.56
Fisher & Porter Co.	88.90	Donald & Barbara Grant	48.00



**MONIES PAID**  
**FISCAL YEAR 1988 - 1989**

Granite State Stamps	103.91	Hilltop Chevrolet	96,063.91
Graphics Control Corp.	61.62	Hinckley Allen Synder & Comen	
John Grappone, Inc.	426.47		370.00
Grappone Truck Center, Inc.	37,685.97	Hobbs Carburetor Shop	345.00
Suzan Grondin	1.80	Hogan Garden Center	8,166.00
B. Greenblatt 7 Co., Inc.	160.00	Home Builders Assoc. of NH	90.00
Green Key Horticultural	150.00	Home Gas Corporation	367.51
The Green Machine	196.00	Home Health & Hospice Care	3,665.75
Marilyn A. Greenwood	265.00	Honeywell Bull Inc.	472.00
Donald Greenwood	25.00	H.O.P. Pressure Cleaning	2,801.00
Grossman's Inc.	359.46	Mike Houle	601.00
Donald Gringras	389.00	James Howe	18.68
Suzan Grondin	3.15	Hoyle, Tanner & Assoc. Inc.	2,785.01
Steve Shumsky	115.00	J. Hubbard Inc.	375.46
Paul Grugan	389.35	Hudson Alignment Inc.	1,253.55
GNTS	11,592.00	Hudson Animal Hospital	181.60
Granite state Designers & Ins	50.00	Hudson Bridge Rental Inc.	1,459.10
GSO Fire & Safety Equip.	112.50	Hudson Chamber of Commerce	
James Guill	117.50	IN	310.00
Gulf Oil	12,421.51	Hudson Cycle Center	86.10
J. Lawrence Hall Co.	213.80	Hudson Fortnightly Club	690.00
Hamblett & Kerrigan P.A.	314.40	Hudson Minutemen	6,744.83
Carol J. Hamilton-Drew	967.50	Hudson Motor Inn	948.00
Hamilton Engineering Assoc.	4,351.17	Hudson Paving, Inc.	6,360.00
Hamilton, Sherri L.	77.93	Hudson Postmaster	12,060.00
Health & Envirnoment Digest	75.00	Hudson Postmaster	1,534.87
Hammar Company	1,990.93	Hudson Quarry Corp.	420.00
Todd Hansen	568.75	Hudson Realty	520.00
Jmes Hardy	348.79	Hudson School District	12,592,219.00
A.H. Harris & Sons	1,405.40	Hudson Sunoco	10,397.94
David Harvey	145.00	Hudson Tax Collector	7,328.08
Donald A. Hastings	146.65	Hudson Motor Inn	214.00
Elaine Hatfield	9.00	Hudson Task Force	17,250.00
HCI Craftsmen	133.00	Hudson Tire Mart Inc.	1,537.00
Health & Environment Dgst	61.95	Town of Hudson - Tas	
John Herrholz	77.50	Collectd	3,730.72
Hetzer's Bicycle Shop	370.00	Hudson Trophy Company	2,026.55
John E. Higgins	613.75	Hudson True Value Hardwre	2,437.17
Richard Grant Higgins	437.50	Hudson Trustworthy Hrdwre	769.34
Hill-Donnelly Corp.	299.96	The Hudson News, Inc.	3,358.65
Hillsborough County Superior	20.00	Hudson News	7,998.36
Hillsborough County Sheriff	18.00	Sarah hughes, NHPA Treas.	15.00
Hillsborough County TReasurer		William Hurst	90.00
	1,110,059.90	IACP, Inc.	60.00
Hillsborough Cnty Treas.	5,438.97	IACP Conference Registration	125.00
Hills Memorial Library	74,900.00	IAFC (Membership Dept.)	60.00
Hillsborough Probate Court	10.00	ICMA Retiremnt Trust	3,622.19

**MONIES PAID**  
**FISCAL YEAR 1988 - 1989**

ICMA	640.10	Jeanne Keuenhoff	92.35
I.D. Checking Guide	44.55	Bety Kerduac	48.00
Ideal Business Machines	53.00	Kersey Mfg. Co/American	466.59
IMCA Retirement Corp.	355.18	Kevlar Communications, Inc.	3,000.00
Identi-Kit Co., Inc.	408.00	Key Personnel, Inc.	2,503.80
IMSA	37.40	Keye Productivity Ctr.	15.00
Indian Head National Bnk	40.00	Kiplinger Washington Editors	38.00
Information Tech., Inc.	13,454.39	Kimball Hill Trust	1,852.78
INMAC	979.33	Alexander & Stell Klimas	15.00
INMAC	140.07	Glenna Knights	299.25
Inst. of Transportation	192.50	Kustom Electronics Inc.	4,590.00
Int's association of	90.00	Chesley A. Layne	985.00
International Assoc. of Fire	60.00	L.J.M. Services Inc.	383.90
International Press Assoc.	199.10	Lamont labs Inc.	387.40
Int'l Socity Fire Service in.	60.00	Ed Lamper	58.05
International City Mngt. Asso.	50.55	Leon's Sharpening	159.00
Intl Assoc of Chiefs of Polic	5,700.00	Ed & Lucienne Larose	947.93
Int'l Wildlife Rehab. Council	25.00	Lafayette Oil Co.	57,779.79
D. Irving * Co.	3,801.42	La Plante Trucking	9,642.00
J.C. Penney's	197.95	Councillor Robert Landry	98.00
Charles Jack	225.00	Fernard Lavoie	440.00
Jaffrey Fire Protection	227.50	Robert Landry	25.00
Jacques Personnel	1,020.00	The Lawbook Exchange	1,051.00
J.D. Plumbing & Heating Co.	36.00	Lawyers Diary & Manual	22.00
J.P. Chemical Co.	782.00	L. Bilodeau Truckng inc.	60.00
Mark R. Jedaszek	390.00	Mr. Joseph F. Leach	25.00
Jensen	559.00	Lechmere	460.76
Jet-Co	206.00	Leasametric, Inc.	512.50
Jet Lbne Service	2,082.41	Lee Ind. Inc.	355.71
JGE Enterprises, Inc.	80,603.50	Lee Industrial Welding Inc.	1,980.56
J & J Realty	347.00	Lurena A. Lemery	50.00
C. Johnson	16.95	Scott & Jeanne Lentz	408.00
Janice Johnson	100.00	Richard & Shirley Levesque	2,050.00
Alice Jones	60.00	Lewis Publishers Inc.	49.95
Edward A. Jordan Atty	1,000.00	Lewis Arms	103.00
Jordan & Gall, PA	2,235.00	Liberty International Trucks	17.65
Jordan-Milton Machinery Inc.	3,164.33	L.H.S. Association	22,739.03
George & Janice Jasek	9.68	Lion Technoogy, Inc.	21.95
Jeffy Lube	38.90	Lionels Wheel Alignment Inc.	706.39
Walter & Kathleen Just	110.19	Locke Office Prod. Inc.	10,241.90
Susan Karalis	1,495.00	Barbara Locke	4.95
Peter E. Kashulines	2,200.00	Londonderry Car CAre CEnter	181.00
Peter Kean	240.25	Lotus	18.00
Ms. Marcia Keller	60.00	Low, Richard	69.50
Kelly Services, inc.	768.75	Lumbertown	8.08
Timothy Kearns	1,245.69	M& M Equipment Inc.	582.25
Kendall Home & Lawn Equip.	233.05	M & M Electrical Supply Co.l	89.25



# **MONIES PAID** **FISCAL YEAR 1988 - 1989**

Mac Mulkin Chevrolet Inc.	236.60	Vernon Mitton	37,009.94
Manchester District Court	5.00	Edward J. 7 Anita Montiminy	
Manchester Door	1,171.60		3,537.00
Manchester Magazine	11.00	Monadnock Mtn Water Inc.	157.00
Brian L. Mason	75.00	Morgan Press	993.56
Margate at Winnepesaukee	80.25	Richard Morgan	187.00
Marion Office Equipment Inc.	792.00	Morgenroth & Assoc. inc. &	60,000.00
Marshall and swift	95.00	Morey's Uniforms	11,934.70
Richard Marshall	37.50	David S. Morin	37.50
Hugh & Lorraine Martin	189.00	Robert Morgan	158.60
Masi Plumbing & Heating Inc.	202.29	Norman Morneau Lucie LaPlante	
Mass Fire Alarms	280.37		164.00
Mass Gas & Electric	891.52	Morris Office Outfitters Inc.	596.00
Mass-Pac	25.00	Motor Service & Supply Inc.	8,369.31
Matcon, Inc.	35.64	Motorola, Inc.	160,303.28
Roger C. Matte	325.54	Multi-Mate On-Line	18.00
Matthew Thornton Health Plan		Multimate On-Line	2.50
	65,015.56	Municipal Computer Service	401.80
Matthew Thornton Health Plan		Bob Murray	80.00
	11,362.60	N.A.D.A. Used Car Guide Co.	35.00
McGraw Hill Book Distrib.	87.17	N.C.P.C.C.I.	100.00
Mynard & Paquette Inc.	2,451.50	N.E. Bldg. Code Assoc. In.	10.00
M B Systems	365.00	N.E. States GFDA	5.00
Charles J. McCarthy	20.00	N.H. GFDA	20.00
McCarthy Mobile Office INC	4,140.00	N.E. States Govt. Finance DA	35.00
J. F. McDermott Company	2,470.79	N.H. Licensed Plumbers Assoc.	145.00
Mcdebitt GMC, Inc	3,317.19	N.H. GFDA	20.00
McDonald's Hudson Div.	228.89	Narcotic Enforcement	470.00
Raymond Mello	388.95	Nash Family investment Prop.	3,850.00
McMulkin Chevrolet, Inc.	9.16	Nash Tamposi	27.76
Medicre B	52.00	City of Nashua-Central Purch	67,415.23
Raymond Mello	142.28	City of Nashua	57,720.93
Merrimack Valley Babe Ruth Le		Nashua Auto co., Inc.	3,812.02
	3,481.85	Nashua District Court	10.00
Mesa TEch. Corporation	1,365.00	Nashua Family Planning Group	
Micalite Corp.	91.44		3,795.00
Merrimack Youth Assoc.	250.00	Nashua Hosp. Assoc/Memorial	708.00
Metromedia Paging Services	4,734.91	Nashua Lumber Co., Inc.	26.05
M & M Electrical Supply	582.25	Nashua Mediation Program	1,600.00
MGM Equipment Inc.	388.72	Nashua Otolaryngology	132.00
Microfilm Services Inc.	10,469.89	Nashua Regional Planning Comm.	
Middlesex Corp.	1,027,729.70		10,825.00
Milford Ford	538.90	Nashua Region Solid Waste	10,705.80
Richard Millard	100.00	Nashua Trust Company	50.00
Gerard Millette	275.12	Nashua Tust, James A. Forest	2,000.00
John S. Morin	155.00	Nashua Wllpaper	581.27
Roger Milne	62.89	National Conference	297.50



# **MONIES PAID** **FISCAL YEAR 1988 - 1989**

National Fiore			
National Fire Protection Asso	708.20	NHMA Health Insurance trst	42,544.21
The National Law Journl	39.00	NHMA Property Liability Ins.	8,219.00
National Leafue of Cities	10.00	NH Municipal Assoc.	13,465.71
National Seminars, Inc.	178.00	N.H. Municial Assoc.	417.00
National Surface Cleaning	1,075.00	N.H. Mncipal Workers	442,658.00
NTIS	87.85	NH Dept of Safety-M.V.	18.00
National Society of	85.00	N.H. Planners Association	20.00
Natl Market Reports Inc.	290.00	The N.H. Police Prosecutor's	15.00
N.E.A.C.H.A.	230.00	N.H. Public Works Assoc.	87.50
NEBS Inc.	762.28	New Hampshire	4,999.91
NEED Inc.	1,656.00	NHRRRA	29,806.78
Neenah Foundry Company	6,117.27	NH Retirement System-Employ	
N.E.Inst. of Law Enforcement	985.00		141,093.88
Neptune Inc.	9,785.40	Sate of New Hampshire	32.00
N.E. Association of	35.00	NH Retirement System-	
New England Barricade	8,679.15	Dire	146,909.58
New England fire Equip. co.	1,895.90	NH Retirement System-	
New England Inst/Law Enforce	985.00	Police	152,339.77
New England Real Estate	85.00	NH State Firemen's Assoc.	250.00
New England TEch Supply	484.35	N.H. Safe & Lock Co., Inc.	40.00
N.E.N.E.O.A.	40.00	New Hampshire Safety Council	287.50
New England Telephone	44,274.51	N.H. State Library	.60
Ray Newhall	1,050.00	NH Restaurant Equip. Co.	320.27
N.H. Weling Supply Corp.	45.16	NH Tax Collector's Assoc.	35.00
NH Assoc. of conservation Com.	368.00	NH Tax Collectors Assoc.	12.00
NH Assoc. of Assess. Official	25.00	NH Tobacco Corporation	778.05
NH Assoc of Assessing Official	20.00	NH/VT Environ. Health Assoc.	290.00
NH Assoc. of Chiefs of Police	20.00	N.H. Vocational TEch. College	348.00
NH Bar Association	118.04	Cecile Nichols	168.97
NH City & Town Clerks Assn	12.00	NH Wetlands Board	10.00
NH City & Town	50.00	Treasurer, State of N.H.	195.00
Nhew Hampshire College	142.50	Treasurer, State of N.H.	1,580.50
NH Explosives & Machinery Cor		Treasurer State of N.H.	273.00
	8,339.56	Treasurer, State of N.H.	50.00
N.H. Amateur Softball Assoc.	3,407.00	Treasurer, State of N.H.	196,269.34
N.H. Good Roads Association	20.00	Treasurer, State of N.H.	585.00
N.H. INformtion Services	20.00	Treasurer, Statd of N.H.	9.50
NH Health Officers Assoc.	10.00	Treasurer, State of N.H.	1.00
N.H. Health Officers Assoc.	15.00	Treasurer state of N.H.	25.00
NH Fire Standards &	70.00	Treasurer, State of N.H.	90.00
NHGFDA	200.00	Treasurer, State of N.H.	2,329.98
NH Industrial Supplies inc.	2,728.76	Treasurer, State of N.H.	20.00
NH Local Welfare Adm. Assoc.	25.00	N.H. Assoc. of Fire Chiefs	75.00
NH Municipal Signal	20.00	NHMA, Plitt, Inc.	112,396.00
NH MA Health Insurance Trust		NHMA	21.00
	173,977.60	NHSPCA	12.00

# **MONIES PAID** **FISCAL YEAR 1988 - 1989**

Nixon, Hall and Hess	267.80	W.D. Perkins	1,115.00
Norrell Services, Inc.	4,520.08	Personlly Yours	76.80
Norlantic Enterprises	166.00	PETcetera, Inc.	37.68
Norrell Services, Inc.	14,683.41	Peter-Built Construc. Co.	2,000.00
North American Medical	45.00	Petes Gun & Tackle Shop Inc.	7.70
North Country Computer	50.00	Pets Care	19.51
Northeast Airgas, Inc.	879.05	Petty Cash-Hudson Police Dept.	424.46
North East Coal Co.	189.00	Petty Cash-Scott Smith	1,447.93
Northeast Laboratories, inc.	22.55	Petty Cash-Hudson Fire Dept.	1,057.78
Northeast Delta	45,912.26	Craig Phillips	60.20
Northwest Mini-Storage	425.00	Phillip Philbrick	86.80
NTI-Lubrications	174.65	Physio-Control	110.37
Nynex Business Info. System	C1,915.40	Pike Industries Inc.	12,598.47
NYNEX Credit Company	16,114.49	Picture Perfect	1,448.86
Occupational Health Services	1,277.60	Ralph PIII Electrical Supply	1,192.36
ODV Incorporated	473.00	Pine Motor Parts, Inc.	116.95
Office Dimensions	20,145.82	Pitney Bowes	1,681.00
Office Information Systems	578.14	Pitney Bowes Credit Corp.	203.00
Office of State Plnning	30.00	Pitney Bowes	609.00
Office of State Planning	60.00	Pitney Bowes Inc.	710.50
Office of State Planning	30.00	Pace Publication	168.50
Office Specialists	2,862.40	Florette Panko	100.00
William Oleksak	83.88	P.J. Equipment	1,534.90
One HOur Martinizing	4,389.75	Christina Plichta	414.03
Osgood's	22.67	The Police Marksman	13.95
Padgett-Thompson	224.00	Police Training Center Systems	135.00
Mark Pase	286.75	N.H. Police Prosecutor's Assoc.	5.00
Gary W. Page	1,211.60	Portland Herald Press	79.73
Papergraphics	42.40	Portland Inn	302.90
Robert Patnaude	365.50	Postmaster	2,498.50
P.C. Concepts	1,140.00	Powerphone	358.00
Patsy's Auto Body	100.00	Prentice hall, Inc.	156.66
P.C. Construction	2,000.00	Premium Review Assoc.	947.00
Park Constr. Corp.	783,392.74	Everett J. Prescott, Inc.	4,098.47
Patsy's GMC	60.41	Michael Price	100.00
Pennichuck Water Works, Inc.	10.00	Steve Prince	400.00
Normand Pelletier	100.00	Printer Products	1,406.17
William Pease	211.80	Pro-Tech Armored Prod.	2,653.38
Pearls Tire Service Inc.	14,311.94	s. Robert Pryzby	100.00
Pelham Truck Parts	3,778.20	Psychotherapy Assoc. Inc.	3,465.00
Penn Culvert Co.	5,563.77	Pūblic Safety Analysts	1,500.00
Penny Fence Erection Co.	7,172.25	Privatization	167.00
Perfecta Camera Corp.	2,577.31	Public Service Co. of NH	208,691.18
Perreault & Boisvert	1,970.55	Harry & Donna Purkhiser	293.06
Performnce Seminar Grp	240.00	Quaker Safety Products Corp.	2,490.71
Perk Fund	81.30	Quality Vending Corporation	2,292.90



# **MONIES PAID** **FISCAL YEAR 1988 - 1989**

Jim Queenan	698.96	Seattle Sheraton hotel & Towe	695.00
R & S Carpet	90.95	Sears, Roebuck & Co.	2,954.62
R. C. Welding	195.00	Seminars International	297.00
Radio Shack	1,061.37	Robert C. Senn, Eq.	525.00
Leslie A. Ramsay	330.75	Donna Shea	12.60
Riley's Sport Shop, Inc.	3,107.50	Arthur Shepherd Heating & Air	477.70
Rape and Assault Services Inc.	440.00	Shephard's/McGraw-Hill	377.20
Ms. Frances E. Reddig	210.00	Sheraton Hyannis	745.00
R.C. Hzelton Company, Inc.	44,399.80	Sheraton Hartford Hotel	212.85
Frances Reddig	197.50	Sheridan Engineering Corp.	163.62
Barry Reed	199.81	Shooting Sports Supplies	1,403.25
Robert Reed	446.40	Richard Sidileau	85.15
Paul Reichenbach	137.50	The Sign Stop	385.00
The Reliable Corp.	66.54	Simplex/Time Recorder Co.	121.80
Rent-1-Plus	25.00	Sirchie Fingerprint Lab	133.23
Charles Reynolds	340.00	Sir Speedy Ptg. Center	576.25
Mike Reynolds	10.03	James J. Slattery	6,077.50
Ryder Trans. Service	6,408.68	Smart Realty	190.00
Richard's Catering	3,793.60	Smart Realty	190.00
Jim Richrardson	120.00	Smith Farm	161.50
Riverview Industrial Park	39,450.00	Ray Smith Repair Service	45.00
Rivers Engineering Corp.	4,300.00	Robert c.Smith Plumbing	93.20
Rochester 100 Inc.	32.17	Smith, Scott	78.05
Deputy Sheriff Raymon		Scott A. Smith, Petty Cash	368.79
Roberts	155.00	Smith's Plumbing & Heating	522.19
Emilien Robillard	107.64	Fred Snider	6,041.00
Gary Rodgers	145.59	Softline	104.00
Rons Plowing	280.00	Souhegan Mut. Fire Aid asso.	55.00
Michael H. roy	7,420.00	Soule, Leslie, Zelin.	14,442.30
Royal Transportation	700.00	Southern NH Water Co.	403,201.89
Rutland Herald	87.20	Southern NH Water Co.	347,367.26
Robert Sayre	233.00	South Main Auto Sales	6,950.00
S & S Arts & Crafts	1,602.90	Speedy Muffler King	542.74
Randel Sage	32.00	Speedy Muffler King	342.38
City of San Jose	2.00	Society for the Protection	38.00
Satellite Products	1,043.57	Specialty Sound Systems	250.00
Bob Scire Plumbing & Htg.	367.50	Sport-About Hudson/Nashua	10,686.95
Scire Plumbing & Heating	733.98	Frank G. Sprague Prof. Assoc.	606.00
Scire, Robert & Jacqueline	941.00	St. John the Evangelist	3,870.00
Scot's Tree Services	375.00	State Labo of Hygiene	40.00
Scott's Wood Craft	60.00	State St. Bank & Trust Co.	157,168.65
Scottie Industries, Inc.	1,950.00	St. Augustine Basketball Leagu	25.00
Seamans Supply Co., Inc.	132.87	Amy Guthrie, RN, MS	75.00
		St. Joseph Community Serv.	2,073.00



**MONIES PAID**  
**FISCAL YEAR 1988 - 1989**

State Chemical Mfg. Co.	393.16	Trauma Care Auto detail	288.00
State of NH - Dept. of	684.13	Treasure State of N.H.	384.00
State of n.H.	683.53	Treasurer, St. of N.H.	76.00
St. Kathryn's Parish	900.00	J. Treismans Inc.	50.91
Stable Yard Track Shop	58.20	Treisman's, Inc.	139.28
U.S. Stamped Envelope agcy	274.40	Trenton Surgical Supply	58.35
The Standrd Register	301.25	Trial Bar News	15.00
Loretta Stanley	80.00	Trigate Homes	175.00
The Stanhope Group	2,300.00	Tri-State Sings Inc.	175.00
State Chemical Mfg.	380.87	Triangle Chemical Toilet Co.	1,187.40
Stellos Elec. Supply Inc.	152.30	TST Equipment Inc.	285.69
Dr. Stone Jewelry/Watch Clinic	22.00	Kevin Tucker	68.00
Storage Villagew	1,284.00	Tulley Buick-Pontiac Co.	10,262.89
Suburban Auto & Truck Parts	3,248.11	Typewrite Headquarters, Inc.	179.50
Success Builders	48.00	Typewriter/Computer Hq	150.00
Jean Sudsbury	491.00	Twin State Pavement Marking	4,467.52
Sullivn Tire Company	5,017.59	Underwood Engineers, Inc.	609.30
Sunshine Development	427,000.00	Unifirst Corporation	11,659.75
Structural Design Serv.	5,400.00	Union Leader Corp.	1,245.49
Superior Saw & Carbide Tool	558.43	UARCO, inc.	7,981.88
Supreme Court Reporter	68.00	City of Urbana	15.00
Allen H. swanson, Inc.	10,677.20	U.S.Post Office	9,910.09
System Industries, Inc.	2,275.20	U.S.Postal Service	274.40
Tara Homes, Inc.	10,000.00	United States Postal Service	274.40
Tate bros. Paving Co., Inc.	1,111.50	United Supply Inc.	117.40
T. Bones Restaurant	196.32	Universal Travel	360.50
Technical Design Service	129.00	University of Delaware	275.00
Techmotive Corp.	73.50	University Inn	135.00
Telegraph publishing	5,399.38	University of N.H.	40.00
Ten-46 Inc.	213.00	James Upham	40.00
G.A. Thompson Company	217.86	Utlility Pipeline Services, Inc.	2,535.50
Paul & Donna Thorn	2,025.00	U.S.D. of Commerce	9.00
Thompson Publising Grp.	688.25	Daniel aVadney	45.00
Ticket-to-Ride Travey Agcy	723.20	Van Meter & Associates	295.00
Timberland Machines inc.	6,692.07	Van Tech Safety Line	82.15
Tiny's Garage	35.00	Vanasse/Hnangen Assoc. Inc.	137,988.58
Tons of Toys	161.19	Vermont Tennis Court surfacing	
Tom-Ray Office Supply	15,254.72		1,640.00
Total Waste Managemnt	551.25	Veritechnology Electronics	1,897.50
Towers Motor Parts	739.05	Vidoe Lab	60.00
Town & Country Motor Inn	177.66	Vlking Office Products	184.39
Town of Hudson-Tax Col.	978,168.11	visiting Nurse Assoc.	10,997.25
Therese Dubowik	20,771.77	Voisine, Kathleen	23.40
Toys "R" Us	1,080.17	Voyce	50.94
Ton of Hudson-Sewer Utilit.	12,622.47	Wagner Bldg. Enterprises	2,000.00
Traffic Actuated Systems	298.00	Wagner Elm Ave. Condos	498.00
Traffic Parts	1,245.70	Wall Stree Journal	119.00

**MONIES PAID**  
**FISCAL YEAR 1988 - 1989**

Joyce Williamson	496.00	The Wisconsin Center	195.00
R. B. walter Co.	90.86	Woodruff, Bruce	555.29
Warren's Auto Body	680.00	Wood Site Development	2,000.00
Waste Management of N.H.	980,393.00	The Woodshet Stove Shop	45.00
Waste Water & Sewage Trtmt		R. h. Wilson	220.00
	15,690.02	Gary & Lynn Wood	18.79
Waterwear	334.25	Woodcrest Associates, Inc.	90.301.50
Wayashe, Lydia	967.48	Woody's auto Repair & Tdwing	
Clinton Weaver	395.00		325.00
West Publihing Co.	312.95	W. T. Supply Co.	12,440.84
Winer and Bennett	6,714.00	Wright Pie rce Engineers	500.05
Whelen Engineering Co.	51.47	Gary W. Wulf	17,951.48
Wheeler & Clark	274.25	James Walsh	400.00
Joyce J. Williamson	882.25	Youth Conservation Camp	.195.00
R. white Euipment Center	1,416.90	Zyre's Dept. Store	28.40
Williams Mobile Office	1,755.00	Zecco, Inc.	1,150.27
R. H. Wilson	100.00	Zee Medical Service	383.11
Willard's Radiator Shop	179.50	Ziebart	125.00
Roy Willey	1,540.94	Ziggy's Restaurat	3,135.16
John Wiley & Sons	61.70		

# MONIES EARNED

## FISCAL YEAR 1985 - 1986

Includes earning for overtime, special detail, temporary assignment to position at higher rate, etc.

Abbott, Helen	98.00	Burns, Kevin	19,476.28
Abbott, John	21,859.76	Cahill, William	750.00
Adams, Kenneth	77.00	Cameron, Debby	2,538.15
Alukonis, David	750.00	Campbell, Robert	1,400.00
Ames, Mary Jane	29.75	Carter, Neal	490.43
Anger, Carla	24,355.86	Carter, Ray	29,875.00
Anger, David	297.50	Cassalia, Donald	22,081.87
Anger, Joseph	21,649.25	Catland, Jay	2,329.37
Anger, Paul	19,338.55	Chapman, Sharon	1,764.00
Arsenault, William	750.00	Charpentier, Dennis	10,384.50
Baker, George	920.00	Chellis, Carol	727.50
Bartlett, Heather	1,996.75	Chennelle, Pauline	47.25
Bastien, Alfred	19,168.29	Chesnulevich, Harry	1,200.19
Bedard, Janet	3,914.00	Chesnulevich, Susan	13,737.06
Bedard, William	224.34	Chouinard, Lisa	11,064.94
Bednar, John	1,644.45	Claffey, Daniel	952.00
Beike, Victoria	13,004.22	Claffey, Debra	1,475.33
Belanger, Patricia	45.50	Clarke, Donald	400.00
Belanger, Pamela	47.25	Cleveland, Kacy	7,719.08
Benson, Thomas	155.54	Closs, William	25,626.53
Biltcliffe, Priscil	1,440.60	Cloutier, Joyce	282.00
Bisbing, Eddy	388.79	Cole, Donald	21,529.54
Bishop, David	837.55	Collishaw, Clyde	405.83
Blake, Brian	9,738.78	Collishaw, Peter	19,486.64
Blake, William	34,295.00	Coombes, Lolita	5,051.48
Blinn, Kevin	3,030.81	Cooper, Leslie	3,475.01
Blinn, Thomas	643.13	Corcoran, Linda	5,292.10
Boisvert, Dennis	26,783.02	Corosa, Roseann	52.50
Boisvert, Eric	4,554.86	Cote, Nan	750.00
Boisvert, Irene	15,213.01	Coughlin, Charles	750.00
Bordeleau, Roger	15,161.70	Coulombe, Claude	16,058.46
Boucher, Robert	602.06	Cropley, Eleanora	13,010.32
Boucher, Roger	118.25	Cummins, Michael	307.40
Bowen, Diane	47.25	Cunningham, Prisc	92.75
Bowles, Jane	28.00	Cunningham, Thomas	6,466.31
Brackett, Albert	29,799.82	Curtis, Kathryn	161.70
Brewer, John	23,145.90	Dapolito, Lisa	2,203.50
Briand, James	168.00	Delaney, Scott	14,796.05
Briand, Michael	19,225.97	Delano, Janie	47.25
Brough, Fred	592.23	Demoura, Robert	5,284.10
Brown, Barbara	6,378.06	Deppe, Fred	3,830.32
Brown, Leslie	750.00	Despres, Alfred	24.00
Burke, Stephen	25,757.12	Dillon, Gary	4,902.85
Burnell, Karen	8,894.56	Dilworth, Howard	431.47



**MONIES EARNED**  
**FISCAL YEAR 1985 - 1986**

**Includes earning for overtime, special detail, temporary assignment to position at higher rate, etc.**

Dionne, Elaine	4,317.55	Hankins, Bernice	3,791.13
Dobens, David	18,259.01	Hansen, Todd	20,624.41
Dolbec, Elaine	9,715.65	Hanson, Judith	12,503.42
Dolbec, Richard	282.82	Haynes, George	19,889.45
Drew, Dolores	118.13	Heald, Arthur	9,868.28
Drew, Robert	21,486.78	Herbert, Nada	1,030.39
Dube, Steven	14,567.76	Hill, Robert	115.00
Dubowick, Therese	3,400.00	Hirth, ivy	1,375.22
Dufault, Susan	12,267.54	Hirtle, Fredrick	924.38
Durham, Vincent	76.50	Hoerr, John	10,636.76
Eells, Tamara	1,060.00	Hogan, Alfred	18,456.32
Elliott, William	162.16	Houle, Richard	241.90
Erb, Margaret	750.00	Houseman, Randall	1,344.00
Ethier, Richard	26,527.15	Houseman, Robert	436.00
Evangelous, Anthony	20,865.83	Howe, James	21,518.14
Farland, Olivette	47.25	Howe, Jean	916.25
Farland, Simmone	200.52	Howorth, Paul	150.00
Femia, Margaret	28.88	Hurst, William	24,475.66
Femia, Rocco	18.38	Inderbitzen, Paul	850.02
Fick, Wendy	10,172.60	Jasper, Reita Ann	106.50
Flanagan, Lydia	1,778.13	Jasper, Shawn	2,146.23
Fluette, Cynthia	212.50	Jean, Peter	4,219.50
Forsaith, Bernard	2,117.07	Johnson-Aimes, Deb	1,058.30
Franco, David	154.00	Jones, Alice	19,740.00
Fuller, George	25,014.27	Kearns, Timothy	18,525.53
Fuller, Melanie	993.38	Keenan, Michael	750.00
Gagnon, Robert	16,716.63	Keeney III, Norwood	60.00
Gagon, Paula	216.13	Keeney jr. Norwood	432.00
Galipeault, Lorrie	2,144.25	Kendall, David	15,109.90
Gardner, Ronald	27,834.83	Kittredge, Robert	5,526.25
Gardner, Rose	327.50	Knights, Glenna	1,862.00
Gendron, Richard	28,836.69	Knoop, Pamela	14,310.23
Germain, Roy	519.60	Kopenits, Michael	1,733.00
Gilbert, Charles	22,669.63	Labrie, Kathleen	381.00
Gilbert, Donna	24.50	Lafoe, Dennis	11,570.39
Glidden, Jo Ann	52.50	Laine, Patricia	343.20
Golner, Barry	10,656.97	Lamothe, Constance	30.50
Goodie, Diane	584.85	Lamper, Edward	33,307.33
Gordon, Suzanne	26.25	Landry, Michelle	582.91
Gould, Judith	17,746.09	Landry, Robert	750.00
Griffen, Genie	48.13	Larlee, Melinda	1,455.62
Groeneveld, Elizabe	6,839.48	Lavoie, John	750.00
Grugan, Paul	19,492.32	Lavoie, Marcel	448.71
Guill, Jeannette	80.00	Leas, Wanda	28.00

# **MONIES EARNED** **FISCAL YEAR 1985 - 1986**

**Includes earning for overtime, special detail, temporary assignment to position at higher rate, etc.**

Leggett, John	48.13	Perreault, R.A.	32,480.00
Lemaire, David	1,369.51	Pfarner, Jane	80.00
Lemaire, Lisa	771.15	Plamondon, Joyce	47.25
Lemieux, Mark	26,029.85	Plourde, Huguette	222.80
Levasseur, Sandra	430.00	Price, Dolores	6,933.80
Libby, Chester	19,920.02	Prokop, Roberta	21.00
Lindsay, Anthony	4,512.00	Provencal, Sally	52.50
Lindsay, Peter	14,746.97	Prue, Catherine	1,443.51
Locke, Barbara	9,313.37	Quinn, Teresa	48.13
MacDonald, James	91.80	Ratte, Vilma	20,307.83
Maltby, John	151.00	Reed, James	3,205.40
Manchini, Michelle	5,200.00	Reichbanch, Paul	20,820.07
Marshall, Richard	23,921.30	Rice, Abbott	750.00
Mason, Brian	25,379.25	Richards, Michael	7,187.72
Mason, George	20,408.82	Richardson, Timothy	258.49
McClure, Leo	20,113.23	Ricker, Anita	1,179.13
McCrary, Donald	25,229.00	Rodgers, Gary	21,943.67
McGraw, Ester	47.25	Rodrigues, Cecile	26.25
McNeil, Sandra	1,386.93	Rondeau, Albert	23,646.05
Meaney, Barbara	18.38	Roy, George	20,568.84
Mello, Raymond	12,077.47	Rudolph, Michelle	430.80
Mello, Charlene	24.50	Samale, Mary	21.88
Millard, Richard	22,746.56	Sapienza, John	23,998.85
Miller, David	2,200.00	Sarno, Rena	2,875.10
Misek, Susan	69.88	Sawyer, Leonard	3,382.00
Monchamp, Alice	26,096.68	Schofield, Dale	361.93
Morin, David	20,936.56	Scott, Carl	20,830.31
Morin, Thomas	13,942.89	Seabury, Ann	1,740.72
Morrill, Leann	22.75	Semple, Alan	22,475.56
Morrill, Maryann	13,857.66	Sharpe, Paul	24,096.11
Mousseau, George L.	750.00	Silver, Peter	805.23
Mousseau, George O.	47.25	Siteman, Thomas	910.94
Nantel, Richard	25,620.38	Slanetz, James	56.00
Neiswanger, James	22,472.81	Smith, Amanda	983.24
Nichols, Susan	14,573.62	Smith, Ann	73.50
Nikitas, Katherine	4,634.00	Smith, James	4,279.18
Nunn, Louise	1,426.00	Smith, Virginia	99.75
Nute, Lisa Ann	13,513.78	Snow, Brian	11,220.00
Oullette, Andy	64.00	Somero, Gary	921.27
Perker, Raymond	939.69	Spooner, Roger	26,305.49
Parkhurst, Francene	1,644.47	Tansey, Wilhelmina	872.68
Patrick, Jean	47.25	Tastula, John	122.63
Pearce, Ralph	300.00	Tate, William	1,644.45
Pease, William	22,037.42	Tessier, Roger	43.80

**MONIES EARNED**  
**FISCAL YEAR 1985 - 1986**

**Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.**

Theberge, Neil	2,213.53	Weaver, Clinton	23,662.23
Toner, William	2,749.55	Weaver, Joann	11,933.79
Tousignant, Robert	26,068.78	Weaver, William	473.20
Towers, Arthur	366.44	Weghorst, Susan	9,136.17
Towers, Deborah	1,355.00	Wheeler, Roberta	48.13
Trask, Boyd	13,776.74	White, Kathleen	22.75
Trimpop, Kathy	5,284.60	Wilcox, John	121.67
Turcotte, Richard	3,190.02	Winter, Kevin	130.00
Tyler, Marilyn	4,802.21	Wisnosky, Karen	20,806.92
Tyler, Pamela	160.00	Wolfenden, Pauline	2,414.50
Upham, Timothy	821.15	Wolfenden, Frank	123.60
Ussery, Doris	1,878.80	Wozniak, Ann Marie	910.95
Vitello, Mark	184.80	Wozniak, Joseph	775.02
Wagner, John	1,572.75	Yahnian, Kevin	25,254.72
Warner, Leslie	2,575.80	Young, Diane	300.00
Watkins, Susan	24.50	Young, Gail	651.00



# MONIES EARNED

## FISCAL YEAR 1986 - 1987

Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.

Abbott, Helen	105.00	Brown, Susan	475.00
Abbott, John	24,391.91	Brown, Timothy	17,694.87
Accorto, Carlo	12,433.32	Burke, Stephen	31,170.52
Alukonis, David	1,375.00	Burns, Kevin	21,704.58
Amick, Katherine	11,606.88	Burton, Paul	34.20
Anderson, Gracie	7,881.51	Cahill, William	1,375.00
Anger, Carla	33,041.28	Cameron, Debby	2,075.50
Anger, David	178.50	Cameron, Pauline	2,787.75
Anger, Joseph	25,840.11	Campbell, Robert	1,400.00
Anger, Paul	23,177.83	Carey, Dorothy	4,596.63
Annis, Jennifer	712.50	Carrier, Gerald	12,042.43
Arsenault, William	1,375.00	Carter, Neal	19,645.45
Baker, George	1,375.00	Carter, Ray	32,603.00
Balukonis, Paul	4,308.68	Cassalia, Donald	23,771.12
Bartlett, Heather	296.45	Charpentier, Dennis	19,203.54
Bastien, Alfred	22,123.91	Chesnulevich, Harry	1,848.68
Bedard, Janet	2,799.56	Chesnulevich, Susan	13,311.48
Bedard, William	15,830.24	Chouinard, Lisa	14,706.79
Beebe, Peri	3,256.50	Claffey, Daniel	2,040.00
Benson, Thomas	114.75	Claffey, Debra	1,386.00
Bianchi, Robert	8,980.02	Cleveland, Kacy	14,813.25
Bisbing, Eddy	1,255.20	Closs, William	26,263.79
Bishop, David	653.97	Cloutier, Joyce	419.00
Blais, Stephen	404.65	Cole, Donald	22,099.91
Balke, Brian	21,922.83	Coleman, Richard	338.40
Blake, William	46,023.93	Collishaw, Peter	21,606.21
Blinn, Kevin	2,992.54	Coombes, Lolita	5,653.13
Blinn, Thomas	570.25	Corcoran, Linda	9,240.88
Boilard, Jeff	1,083.42	Corvi, Christopher	404.00
Boisvert, Dennis	22,420.05	Cote, Nan	1,375.00
Boisvert, Eric	563.27	Coughlin, Charles	1,375.00
Boisvert, Irene	15,830.56	Coulombe, Claude	22,724.78
Bordeleau, Roger	16,472.77	Cropley, Eleanora	2,396.80
Boucher, Robert	1,324.15	Crumpton, Charles	47,547.96
Boucher, Roger	220.02	Curren, Joyce	1,334.00
Brackett, Albert	37,670.30	Curtis, Kathryn	1,509.47
Brewer, John	25,362.70	Dame, Robert	939.12
Briand, James	33.60	Davis, Diana	1,758.38
Briand, Michael	25,886.81	Deppe, Fred	7,038.40
Briand, Raymond	13,350.04	Despres, Alfred	496.00
Brough, Fred	980.78	Dewey, Richard	7,538.52
Brousseau, Gerard	777.00	Dillon, Gary	21,700.57
Brown, Barbara	3,877.13	Dilworth, Howard	1,210.08
Brown, Leslie	1,375.00	Dobens, David	22,467.61

**MONIES EARNED**  
**FISCAL YEAR 1986 - 1987**

**Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.**

Drew, Robert	24,954.84	Hiltz, Charles	1,113.00
Drouin, Paula	564.00	Hoerr, John	23,082.32
Dube, Steven	19,836.43	Hogan, Kathleen	1,544.00
Dubowick, Therese	3,600.00	Holden, Cynthia	174.20
Dufault, Susan	13,406.80	Houle, Richard	600.06
Duffy, Kathie	422.13	Houseman, Randall	1,362.59
Eells, Tamara	1,854.00	Howe, James	18,762.66
Elliott, William	92.82	Howe, Jean	714.63
Erb, Margaret	1,375.00	Hurst, William	29,950.66
Ethier, Richard	28,470.15	Hydzik, Barbara	5,031.63
Farland, Olivette	50.75	Inderbitzen, Paul	1,558.37
Fisher, jeff	98.40	Inserra, Robert	1,883.25
Forsait, Bernard	4,711.75	Jalbert, Gertrude	51.63
Franco, David	1,452.00	Jasper, Amy	52.50
Fraser, Ann	880.00	Jasper, Reita Ann	52.50
Fuller, George	6,991.84	Jasper, Shawn	544.85
Fuller, Melanie	1,243.75	Jones, Alice	16,133.20
Gagnon, Robert	19,391.00	Katsohis, Gregory	4,059.25
Galipeault, Lorrie	1,774.68	Kearns, Timothy	22,907.96
Gardner, Ronald	35,111.86	Keenan, Michael	1,375.00
Gardner, Rose	680.00	Keeney Jr., Norwood	56.00
Gardner, Todd	16,917.89	Keeney, Phyllis	50.05
Gendron, Richard	32,836.30	Kendall, David	20,495.71
Germain, Roy	950.95	Kittredge, Robert	1,044.31
Gilbert, Charles	754.77	Knights, Glenna	1,158.50
Golner, Barry	25,346.45	Knoop, Pamela	15,892.87
Gould, Judith	19,787.90	Kulingoski, Wendy	380.00
Groeneveld, Elizabe	9,370.60	Laine, Patricia	320.02
Groulx, Joann	1,450.75	Lamper, Alan	144.60
Grugan, Paul	22,492.46	Lamper, Edward	41,912.00
Gullette, Renee	2,581.58	Lamper, Timothy	16,259.03
Guill, Jeannette	122.00	Landry, Robert	1,375.00
Gurskis, Kristen	3,477.22	Largy, Edward	10,086.76
Hadlock, Susan	1,502.50	Larlee, Melinda	38.58
Hamelin, Jennifer	1,884.80	Lavoie, John	1,375.00
Hamilton, Sherri	4,500.00	Lavoie, Marcel	633.96
Hankins, Bernice	5,430.10	Lawrence, John	402.05
Hansen, Todd	25,690.33	Lemaire, David	962.50
Hanson, Judith	7,707.20	Lemieux, Mark	18,708.97
Haynes, George	22,033.40	Libby, Chester	11,585.70
Heald, Arthur	10,447.77	Lindsay, Anthony	1,790.25
Herbert, Nada	884.00	Locke, Barbara	12,222.34
Hetzer, James	114.53	Long, Jeffrey	4,042.72
Hill, Robert	131.00	Mackey, Lauren	2,683.52

**MONIES EARNED**  
**FISCAL YEAR 1986 - 1987**

**Includes earnings for overtime, special detail, temporary assignment  
to position at higher rate, etc.**

Madigan, Edward	19,266.50	Reddig, Frances	1,441.00
Makarawicz, Keith	269.74	Reed, James	2,459.70
Manchini, Michelle	15,424.63	Reed, Robin	637.50
Manfra, Maryanne	12,414.74	Reichbanch, Paul	24,311.85
Marinoble, Joelle	345.00	Rice, Abbott	1,375.00
Marshall, Richard	27,751.95	Richards, Michael	24,461.60
Mason, Brian	27,187.64	Richardson, Timothy	846.61
Mason, George	8,922.00	Ricker, Anita	3,875.75
McClure, Leo	5,324.70	Roberge, Edward	10,894.50
McCrary, Donald	25,791.53	Roberts, Elizabeth	1,841.93
McLaughlin, Arlene	7,014.10	Rodgers, Gary	25,779.11
McManus, Daniel	343.20	Rondeau, Albert	25,588.48
Mello, Raymond	28,354.65	Rossino, Joseph	22,831.74
Mello, Ronald	6,847.44	Roy, George	21,853.33
Millard, Richard	7,574.74	Rudolph, Michelle	92.10
Monchamp, Alice	25,704.19	Sage, Randal	1,019.33
Morin, David	25,780.82	Sapienza, John	26,750.99
Morrill, Maryann	14,609.37	Sarno, Rena	824.40
Mosnicka, Virginia	684.12	Sawyer, Leonard	893.44
Mousseau, George L.	1,375.00	Scott, Carl	11,137.16
Mousseau, George O.	108.50	Seabury, Ann	224.90
Neiswanger, James	7,462.07	Semple, Alan	23,532.66
Nichols, cCecile	6,440.38	Sharpe, Paul	26,411.40
Nichols, Susan	16,773.91	Silver, Peter	1,214.00
Nikitas, Katherine	15,155.17	Smith, Virginia	56.00
Nunn, Louise	1,832.83	Snow, Brian	5,950.00
Nute, Lisa Ann	16,209.43	Somero, Gary	1,658.22
OConnor, Robert	1,572.76	Spooner, Roger	26,933.69
ODonnell, Debra	20,013.09	Stevenson, Carol	3,734.50
Osberg, Kathleen	1,192.13	Sullivan, Kevin	2,963.93
Panko, Florette	103.25	Tansey, Wilhelmina	2,201.00
Parker, Raymond	1,778.82	Tastula, John	23.41
Pearce, Ralph	300.00	Theberge, Neil	2,193.49
Pease, William	27,208.04	Thibodeau, Tracy	5,462.88
Perreault, R.A.	32,705.58	Tousignant, Robert	32,022.82
Petrain, David	65.40	Towers, Arthur	11.00
Pfarner, Jane	51.63	Towers, Deborah	1,938.75
Phillips, Craig	1,149.23	Turcotte, Richard	2,636.83
Picard, Cyndee	2,467.15	Tyler, Marilyn	4,356.01
Plourde, Huguette	2,329.00	Upham, Linda	1,136.17
Price, Dolores	3,859.19	Upham, Timothy	1,753.73
Prue, Catherine	4,905.85	Ussery, Doris	6,880.80
Quinn, Ruth	531.10	Wagner, John	1,442.77
Rampton, Jennifer	435.72	Warner, Leslie	20,268.90



**MONIES EARNED**  
**FISCAL YEAR 1986 - 1987**

**Includes earning for overtime, special detail, temporary assignment to position at higher ate, etc.**

Wayashe, Lydia	13,844.80	Wisnosky, Karen	24,258.81
Weaver, Clinton	26,723.31	Wolfenden, Pauline	9,831.48
Weaver, William	4,239.74	Woods, Jack	183.00
Weghorst, Susan	5,543.63	Woodman, Rebecca	274.71
Wilcox, John	36.40	Wozniak, Joseph	1,420.87
Willey, Roy	9,999.99	Yahnian, Kevin	7,442.93
Williamson, Joyce	533.00	Young, Gail	1,936.06
Winter, Kevin	1,564.00		

**MONIES EARNED**  
**FISCAL YEAR 1987 - 1988**

**Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.**

Abbott, Helen	130.00	Burke, Stephen	35,130.63
Abbott, John	29,631.38	Burns, Kevin	32,489.62
Abbott, Nathan	43.00	Burton, Paul	25,554.01
Accorto, Carlo	24,544.03	Cadd, Margarita	6,314.62
Adams, Holly	761.25	Cahill, William	875.00
Alukonis, David	1,671.00	Cameron, Pauline	12,660.96
Amick, Katherine	21,242.80	Campbell, Robert	1,450.00
Andrews, Robin	1,250.00	Carey, Dorothy	15,386.31
Anger, Carla	26,663.38	Carlen, Joan	81.00
Anger, Joseph	25,887.52	Carrier, Gerald	24,431.79
Anger, Paul	26,321.40	Carter, Denis	1,040.00
Annis, Jennifer	4,162.72	Carter, Neal	24,784.10
Arsenault, William	1,795.02	Carter, Ray	27,763.63
Babinski, David	1,115.33	Casa, Jean	12,597.94
Baessler, Lela	57.00	Cassalia, Donald	28,262.47
Bailot, Jeffrey	214.32	Cesana, John	15,846.03
Baker, George	875.00	Charpentier, Dennis	10,148.22
Bluukonis, Paul	25,211.10	Chesnulevich, Harry	1,540.99
Bastien, Alfred	22,454.53	Choate, Jo-Ellen	60.00
Bedard, Janet	6,123.94	Chouinard, Lisa	21,158.53
Bedard, William	9,495.28	Claffey, Daniel	3,146.63
Bednar, John	750.00	Clegg, Robert	85.00
Bennett, Gloria	3,987.50	Clemmons, Shirley	58.00
Benton, Stephen	8,676.76	Cleveland, Kacy	18,384.38
Bernasconi, Fidele	750.00	Closs, william	30,563.14
Bianchi, Robert	23,603.35	Cloutier, Joyce	871.75
Bisbing, Eddy	853.39	Cole, Donald	26,343.66
Blais, Stephen	416.17	Cole, John	454.00
Blake, Brian	25,129.98	Cole, Mary	60.00
Blake, Hanna	750.00	Coleman, Richard	21,435.12
Blinn, Kevin	3,606.20	Collishaw, peter	25,191.84
Boilard, Jeff	23,229.14	Consoli, Lucille	645.85
Boisvert, Chantel	262.50	Coombes, Lolita	7,254.37
Boisvert, Irene	13,889.53	Corcoran, Linda	9,732.22
Bordeleau, Roger	18,494.32	Cote, Nan	1,625.00
Boucher, Robert	726.63	Coughlin, Charles	1,625.00
Boucher, Roger	153.00	Coulombe, Claude	26,462.70
Bowen, Diane	2,707.56	Couturier, Kathleen	3,815.00
Brackett, Albert	46,339.68	Crompton, Charles	57,225.63
Brewer, John	33,375.17	Davidson, Wanda	5,919.48
Briand, Michael	28,216.79	Delano, Janie	99.00
Brough, Fred	1,109.40	Demers, Chris	655.00
Brown, Leslie	375.00	Deppe, Fred	8,982.00
Brown, Susan	2,626.26	Deppe, Laurie	595.00
Brown, Timothy	15,622.47	Despres, Laura	26.00

# MONIES EARNED

## FISCAL YEAR 1987 - 1988

**Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.**

Devine, Mark	13,778.33	Guill, Jeannette	178.75
Dewey, Richard	29,776.42	Guimond, Denise	6,818.36
Dicola, Michael	37,595.32	Hadlock, Susan	12.50
Dillon, Gary	24,352.30	Hamelin, Jennifer	3,064.11
Dilworth, Howard	1,233.32	Hamilton, Barbara	1,953.00
Dobens, David	25,500.61	Hamilton, Sherri	27,347.14
Drew Robert	27,884.12	Hammond, Leon	98.00
Driver, Dale	13,626.36	Hankins, Bernice	4,890.96
Drouin, Paula	1,994.50	Hansen, Todd	32,924.47
Dube, steven	24,849.45	Hatfield, Elaine	17,934.72
Dubowick, Therese	3,800.00	Haynes, George	29,141.25
Dufault, Christina	262.94	Herbert, Nada	1,018.05
Dufault, Susan	19,187.20	Hetzer, James	57.50
Eells, Tamara	2,477.36	Hill, Kathleen	1,834.00
Eldridge, Robert	435.00	Hill, Robert	185.00
Eldridge, Diane	640.00	Hiltz, Charles	3,993.52
Ellis, Debra	1,968.62	Hoerr, John	27,754.70
Emanuelson, Jeffrey	108.00	Hogan, Kathleen	1,840.33
Erb, Margaret	875.00	Houle, richard	484.42
Ethier, Richard	34,092.85	Houseman, Randall	2,384.62
Farland, Olivette	127.00	Howe, James	496.42
Fisher, Simon	250.25	Hurst, William	34,277.78
Forrence, jess	15,102.53	Hydzik, Barbara	14,720.77
Franco, David	1,964.82	Inderbitzen, Paul	1,741.69
Gagnon, Robert	21,268.42	Inserra, Robert	5,108.50
Galipeault, Lorrie	2,655.00	Jalbert, Gertrude	44.00
Gardner, Ronald	35,271.00	Jasper, Amy	185.50
Gardner, Rose	58.00	Jasper, Shawn	430.00
Gardner, Todd	19,953.76	Jean, Denise	40.00
Gauthier, Gloria	1,044.66	Jefferson, Pat	200.00
Gendreau, Patricia	12,275.53	Jones, Carolyn	178.00
Gendron, Richard	34,430.76	Katsohis, Gregory	23,004.35
Germain, Roy	719.20	Kearns, Timothy	26,852.02
Gilbert, Charles	2,156.66	Keenan, Michael	1,000.00
Glencross, joan	17,574.03	Kendall, David	21,674.50
Glidden, Jo	51.00	Kittredge, Robert	897.28
Golner, Barry	30,565.05	Knights, Glenna	381.50
Gordon, Suzanne	19.00	Knoop, Pamela	19,040.10
Gould, Judith	21,781.09	Laine, Patrica	644.17
Griffin, Genie	46.00	Lamper, Edward	33,501.20
Groeneveld, Elizabeth	11,510.11	Lamper, Timothy	17,628.55
Grondin, Suzan	876.76	Landry, Robert	1,625.00
Groulx, Joann	453.81	Laplante, Elizabeth	930.00
Grugan, Paul	25,667.32	Lapointe, Robert	8,837.76



**MONIES EARNED**  
**FISCAL YEAR 1987 - 1988**

**Includes earnings for overtime, special detail, temporary assignment  
to position at higher rate, etc.**

Largy, Edward	13,439.00	Nute, Lisa Ann	22,626.92
Lavoie, John	1,625.00	Odonnell, Debra	24,383.41
Lavoie, Marcel	1,006.25	Oleksak, William	24,449.21
Lawrence, John	208.50	Othrow, Randi	2,436.59
Lewis, Keith	259.34	Palladino, Edward	766.00
Libby Chester	18,124.52	Panko, Florette	121.00
Locke, Barbara	11,245.28	Papoulias, Anthony	400.00
Long, Jeffrey	22,948.64	Parker, Raymond	1,579.39
Low, Richard	15,459.23	Patrick, Jean	101.00
Mackey, Lauren	5,273.32	Paulhus, Celeste	230.00
Madigan, Edward	28,584.34	Pearce, Ralph	150.00
Magaw, Jeffrey	36,404.53	Pease, William	30,304.00
Makarawicz, Keith	134.00	Peters, Kimberly	260.00
Manchini, Michelle	19,008.67	Petrain, Diane	1,095.50
Manfra, Maryanne	26,421.62	Pfarner, Jane	115.00
Marshall, Richard	32,285.95	Phillip s, Craig	19,317.75
Martin, Susan	65.18	Plourde, Huguette	2,578.12
Mason, Brian	36,316.51	Preston, William	724.00
Mccrady, Donald	20,799.98	Provencal, Reginald	5,458.53
Mcgivern, Elizabeth	1,950.23	Provencal, Sally	51.00
Mcgraw, Ester	85.00	Prue, Catherine	1,504.31
Mcguire, Vivian	16.00	Quinn, Teresa	9.00
Meaney, Barbara	35.00	Ramsey, Leslie	16,115.70
Mello, Charlene	9.00	Reddig, Frances	1,466.26
Mello, Raymond	26,663.86	Reddig, Patricia	182.25
Mello, Ronald	26,639.10	Reed, Barry	11,623.04
Merrill, Heather	1,462.80	Reichbanch, Paul	30,059.89
Michaud, Amy	190.75	Reinhardt, Helen	130.72
Michaud, Carolyn	6,012.71	Reynolds, Michael	28,735.72
Milne, Roger	1,023.75	Rice, Abbott	1,625.00
Misek, Susan	68.00	Rice, William	1,450.00
Monchamp, Alice	29,720.77	Richards, Marcia	4,363.56
Morin, David	31,091.73	Richards, Michael	24,504.37
Morin, Duane	16,318.01	Richardson, Priscilla	8,604.43
Morrill, Maryann	1,300.13	Richardson, Timothy	627.16
Mosnicka, Virginia	285.25	Ricker, Anita	2,899.83
Mousseau, Bess	67.50	Ricker, Thomas	15,198.23
Mousseau, George L.	1,625.00	Roberge, Edward	1,587.42
Mousseau, George O	68.00	Rodgers, Gary	34,476.90
Newman, Michael	83.72	Rondeau, Albert	26,250.49
Nichols, Cecile	16,848.76	Roome, Michelle	80.00
Nichols, Susan	23,155.86	Rosenberg, Marshall	613.13
Nikitas, Katherine	15,754.96	Rossino, Joseph	32,202.54
Nunn, Louise	2,174.15	Roy, George	25,872.31

**MONIES EARNED**  
**FISCAL YEAR 1987 - 1988**

**Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.**

Rudolph, Michelle	792.84	Turcotte, Richard	32.00
Sage, Randal	17,055.01	Tyler, Kimberly	660.00
Sakati, Jacqueline	54.00	Tyler, Marilyn	7,448.61
Sapienza, John	18,051.37	Upham, Linda	1,867.28
Scroggs, Ann Marie	1,971.85	Upham, Timothy	1,882.07
Seabury, Ann	164.00	Voisine, Kathleen	6,238.07
Semple, Alan	27,608.83	Wayashe, Lydia	40,723.38
Sharpe, paul	27,267.43	Weaver, Clinton	39,218.23
Shea, Donna	11,158.21	Whalen, Thomas	10,299.41
Shea, Robert	3,116.12	White, Kathleen	24.00
Silver, Peter	1,139.73	Wiksten, Beverly	824.32
Siteman, Michael	2,079.18	Wilcox, John	20.11
Smith, James	921.15	Willey, Roy	44,878.47
Smith, Raymond	118.00	Williams, Paul	87.51
Smith, Scott	10,122.00	Williamson, Joyce	5,028.42
Smith, Virginia	128.00	Wing, Mary	635.88
Spooner, Roger	35,120.14	Witer, K	2,748.30
Stevenson, Carol	11,183.70	Wisnosky, Karen	28,795.75
Stratton, Frances	1,151.80	Wolfenden, Pauline	15,865.85
Sullivan, Arthur	15,775.35	Woodman, Rebecca	1,968.75
Sullivan, Kevin	18,756.16	Woodruff, Bruce	20,851.23
Sweeny, Christina	2,014.32	Worth, Bruce	16,556.66
Tansey, Wilhelmina	3,058.58	Wozniak, Joseph	1,679.21
Theberge, Neil	1,416.32	Young, Gail	1,944.77
Thibodeau, Tracy	17,066.00	Zakos, Priscilla	9,741.91
Tousignant, Robert	34,016.85	Zytkewicz, Joan	46.80
Tuck, Tracy	296.25		

# MONIES EARNED

## FISCAL YEAR 1988 - 1989

Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.

Abbott, Helen	147.00	Briand, Raymond	26,407.33
Abbott, John	33,152.96	Brough, Fred	1,598.90
Abbott, Nathan	28.00	Brown, Timothy	15,660.52
Accorto, Carlo	32,048.23	Burke, Stephen	40,548.20
Alukonis, David	1,375.00	Burke, Kevin	33,550.50
Amaral, Joan	15.00	Burton, Paul	8,982.92
Amick, Katherine	1,932.00	Cameron, Pauline	12,962.30
Andrews, Robin	1,250.00	Campbell, Robert	1,500.00
Angell, Lydia	43,851.51	Carey, Dorothy	18,912.61
Anger, Carla	27,318.35	Carlen, James	625.00
Anger, Joseph	26,437.60	Carlen, Joan	75.00
Anger, Paul	25,202.93	Carrier, Gerald	28,320.56
Annis, Jennifer	5,070.76	Carter, Neal	26,770.55
Arsenault, William	1,200.02	Carter, Ray	765.71
Babinski, David	976.50	Cassalia, Donald	32,302.60
Baessler, Lela	178.00	Cesana, John	20,469.19
Bailey, Patricia	17,612.30	Chesnulevich, Harry	2,022.84
Balon, Patricia	1,846.67	Chiras, Beverly	4,285.18
Balukonis, Paul	32,317.20	Choate, Jo-Ellen	1,856.25
Bartlett, Laura	2,692.55	Chouinard, Lisa	24,211.48
Bastien, Alfred	22,218.24	Claffey, Daniel	2,767.85
Beaudoin, Annette	1,465.99	Clegg, Robert	191.25
Becker, Susan	13,315.64	Cleveland, Kacy	23,857.53
Bedard, Janet	7,982.61	Closs, William	33,981.02
Bednar, John	1,375.00	Cloutier, Joyce	1,031.25
Belanger, Patricia	56.00	Cole, Donald	9,758.13
Benton, Stephen	27,351.86	Cole, John	3,102.20
Bernasconi, Fidele	1,375.00	Cole, Mary	1,612.50
Bianchi, Robert	23,836.67	Coleman, Richard	23,167.64
Bisbing, Eddy	1,278.00	Collishaw, Peter	25,384.67
Blake, Brian	28,921.89	Consoli, Lucille	534.75
Blake, Hanna	500.00	Coombes, Lolita	7,693.38
Blinn, Kevin	2,752.47	Corcoran, Linda	8,460.80
Boilard, Jeff	21,746.92	Cote, Nan	1,375.00
Boisvert, Priscilla	23,401.70	Coughlin, Charles	1,375.00
Bordeleau, Roger	18,065.36	Coulombe, Claude	25,025.62
Boucher, Lucille	130.00	Crompton, Charles	23,396.92
Boucher, Robert	1,181.51	Demers, Chris	2,456.25
Boucher, Roger	29.25	Deppe, Fred	10,499.94
Bowen, Diane	5,761.01	Deppe, Laurie	425.00
Brackett, Albert	52,628.36	Devine, Mark	36,610.37
Brewer, John	36,250.91	Dewey, Richard	16,617.26
Briand, Jennifer	18,053.94	Dicola, Michael	42,587.23
Briand, Michael	28,179.80	Dillon, Gary	29,178.35



**MONIES EARNED**  
**FISCAL YEAR 1988 - 1989**

**Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.**

Dilworth, Howard	1,318.50	Hamilton, Barbara	2,179.73
Dobens, David	26,015.77	Hamilton, Sherri	28,452.26
Donaruma, Ruth	12,454.00	Hammond, Gertrude	22.00
Douglas, Gordon	134.23	Hammond, Leon	221.25
Douglas, Katrina	1,199.43	Hanks, Charlene	2,001.07
Drew, Robert	34,494.80	Hansen, Todd	32,471.48
Drouin, Paula	1,153.69	Hatfield, Elaine	19,205.43
Dube, Steven	27,022.07	Haynes, George	29,293.80
Dubowick, Rita	106.00	Herbert, Nada	182.00
Dubowick, Therese	4,000.00	Herbst, Julie	279.99
Dufault, Susan	24,997.28	Hetzer, James	95.00
Dwyer, David	1,386.18	Hill, Robert	256.25
Eaton, Linda	737.90	Hiltz, Charles	7,198.30
Eells, Tamara	2,135.71	Hoerr, John	25,556.88
Eldridge, Robert	435.00	Holmes, Elizabeth	9,650.63
Ethier, Richard	36,153.63	Hook, Jean	130.50
Farland, Olivette	112.00	Houle, Richard	1,245.84
Fisher, Jane	2,466.63	Houseman, Randall	78.56
Flanders, Catherine	2,094.06	Howe, James	475.89
Forrence, Jess	28,748.90	Hunnewell, Albert	375.00
Foster, Wendy	18,940.76	Hurley, Christine	60.62
Franco, David	2,591.75	Hurst, William	40,500.14
Gagnon, Robert	21,546.80	Hydzik, Barbara	15,482.40
Galipeault, Richard	1,524.17	Inderbitzen, Paul	1,395.85
Gardner, Ronald	33,542.19	Inserra, Robert	2,511.17
Gardner, Rose	111.00	Jasper, Reita Ann	54.00
Gassaway, Martha	75.56	Jasper, Shawn	798.43
Gauthier, Gloria	3,470.84	Jungkman, Linda	60.00
Gendron, Richard	40,654.28	Katsohis, Gregory	29,669.44
Germain, Roy	893.82	Kearns, Timothy	28,894.14
Gilbert, Charles	1,426.25	Keenan, Kevin	2,200.00
Glencross, Joan	17,354.22	Keenan, Louise	9.00
Golner, Barry	42,481.07	Keenan, Michael	375.00
Gordon, Suzanne	18.00	Kendall, David	21,959.31
Gospodarek, Michael	4,125.40	Kittredge, Robert	180.32
Gould, Judith	28,637.81	Knoop, Pamela	18,156.43
Griffin, Genie	110.00	Kohnle, Sandra	720.00
Groeneveld, Elizabeth	9,547.84	Laine, Patricia	1,336.69
Grondin, Suzan	14,374.67	Lamper, Christina	12,363.84
Grugan, Paul	31,174.84	Lamper, Diane	10,947.81
Guill, Jeannette	278.75	Lamper, Edward	34,049.89
Guimond, Denise	11,976.37	Lamper, Timothy	22,839.92
Haley, Beverly	44.00	Landry, Robert	1,399.00
Hamelin, Jennifer	4,037.32	Landry, Sandra	20.00

**MONIES EARNED**  
**FISCAL YEAR 1988 - 1989**

Includes earnings for overtime, special detail, temporary assignment  
to position at higher rate, etc.

Laplante, Elizabeth	1,650.00	ODonnell, Debra	27,880.82
Lapointe, Robert	6,389.66	Oleksak, William	27,631.80
Largy, Edward	20,813.73	Orlandino, Mary	1,098.72
Lavoie, John	1,375.00	Ouellette, August	61.00
Lavoie, Marcel	417.05	Ouellette, Pauline	29.00
Leboutillier, Nancy	86.00	Palladino, Edward	1,375.00
Lessard, Paul	750.00	Palleschi, Helen	730.00
Lewis, Keith	1,412.58	Panko, Florette	169.00
Libby, Chester	20,055.05	Pape, Debora	200.00
Lister, Christina	2,037.91	Parker, Raymond	1,838.06
Locke, Barbara	14,479.24	Patrick, Jean	164.00
Long, Jeffrey	28,339.42	Patturelli, Josephine	2,332.60
Low, Richard	22,496.46	Pearce, Ralph	150.00
Madigan, Edward	27,688.96	Pease, William	33,081.68
magaw, Jeffrey	32,903.49	Peters, Brian	1,070.00
Manfra, maryanne	28,810.67	Peters, Kimberly	1,906.25
Marshall, Richard	35,316.49	Petrain, Diane	1,286.95
Mason, Brian	42,547.51	Pfarner, Jane	258.75
Mccrady, Donald	36,524.95	Pfingston, Angela	2,064.55
McGivern, Elizabeth	2,082.51	Phillips, Craig	20,229.53
McGraw, Ester	130.00	Pike, Neil	13,558.09
McLaughlin, Nancy	2,614.05	Piper, Teresa	294.84
McManus, Daniel	54.00	Plourde, Huguette	146.96
McWilliams, Joseph	666.82	Preston, William	21,425.28
Meaney, Barbara	56.00	Provenca, Reginald	6,927.69
Mello, Raymond	36,186.84	Pyne, Michelle	19,387.45
Mello, Ronald	32,168.74	Ramsey, Leslie	20,940.86
Miller, Harriet	10.00	Rannie, Karen	9,984.82
Milne, Roger	3,670.25	Redmond, Elisa	5,394.20
Misek, Susan	108.00	Reed, Barry	21,132.80
Mitchell, Joseph	7,700.73	Reichbanch, Paul	30,582.56
Mitchell, Kim	3,148.97	Renzullo, Andrew	125.00
Monchamp, Alice	34,439.58	Reynolds, Michael	38,657.89
Morgan, Robert	18,426.52	Rice, Abbott	1,401.00
Morin, David	31,289.40	Richards, Marcia	6,205.61
Morin, Duane	22,724.74	Richardson, Timothy	1,278.00
Mosnicka, Virginia	522.50	Ricker, Thomas	22,158.34
Mousseau, Bess	370.00	Robinson, Timothy	1,136.63
Mousseau, George L.	750.00	Rodgers, Gary	37,707.02
Mousseau, George O.	170.50	Rondeau, Albert	26,554.19
Nichols, Cecile	29,676.37	Roome, Michelle	1,976.25
Nichols, Susan	12,673.49	Rosenberg, Marshall	2,160.00
Nikitas, Katherine	598.40	Rossino, Joseph	40,128.54
Nute, Lisa Ann	27,312.52	Roy, George	26,510.86

**MONIES EARNED**  
**FISCAL YEAR 1988 - 1989**

**Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.**

Rudolph, Michelle	510.90	Towers, Arthur	344.91
Sage, Randal	22,184.33	Towers, Deborah	1,662.50
Sassak, David	11,120.90	Tuck, Tracy	14,480.02
Scroggs, Ann Marie	289.17	Turcotte, Dennis	1,085.75
Seabury, Ann	195.75	Turcotte, Sharron	171.04
Semple, Alan	34,334.61	Tyler, Kimberly	2,427.70
Sharpe, Paul	26,717.28	Tyler, Marilyn	7,334.21
Shea, Donna	17,157.32	Upham, Linda	3,059.07
Shea, Robert	19,270.95	Upham, Timothy	2,334.30
Shepard, Dorothy	52.00	Voisine, Kathleen	17,774.66
Silver, Peter	1,911.00	Weaver, Clinton	38,348.76
Siteman, Michael	74.16	Weirs, Janice	1,398.05
Smith, Ann	59.00	Whalen, Thomas	2,106.63
Smith, Raymond	61.00	White, Kathleen	70.00
Smith, Scott	26,441.14	Wiley, Roy	46,392.30
Smith, Virginia	127.00	Williamson, Joyce	8,277.60
Snider, Fred	18,846.01	Wing, Mary	9,837.22
Somers, Brett	762.09	Winter, Brian	1,176.85
Spooner, Roger	35,097.50	Winter, Kevin	3,153.15
Stevenson, Carol	11,045.46	Wisnosky, Karen	8,576.45
Stevenson, Sturat	949.20	Wolfenden, Pauline	15,837.97
Sullivan, Arthur	22,623.77	Woodman, Rebecca	1,263.50
Sullivan, Kevin	30,272.01	Woodruff, Bruce	27,672.31
Sweeny, Christina	1,383.21	Worth, Bruce	22,343.48
Tansey, Wilhelmina	3,209.91	Wozniak, Joseph	1,483.37
Theberge, Neil	455.52	Young, Gail	2,008.19
Thibodeau, Tracy	20,544.57	Zakos, Priscilla	19,753.68
Tousignant, Robert	41,418.92	Zytkewicz, Joan	112.00



## HUDSON ORGANIZATIONS & LEADERS

Alvirne Chapel	Barbara Fuller	424-3832
American Legion	William Arseneault	889-9777
Bafta Federation of the First Baptist Church of Hudson	Jo Drown	882-8639
Beta Sigma Phi Sorority	Lynn Ober	883-9564
Boy Scouts, USA	Robert MacDonald	881-5281
First NH Regiment, Inc.	Steve Rogers	889-1994
Friends of the Hills Memorial Library	Alice Coakley	883-5084
Girl Scouts, USA	Doris Shellanbarger	889-4551
Green Meadows Golf Club	Philip Friel	889-1555
4-H Coordinator	Jolee Chase	673-2510
Hudson Chamber of Commerce	Gail Coryell	889-4731
Hudson Day Extension Group	Ruth Parker	883-2417
Hudson Firefighters Relief Assoc.	Deputy Weaver	886-6021
Hudson Fish & Game Club	Dennis Boyko	883-4514
Hudson Fortnightly Club	Barbara Tellinghuisen	883-0977
Hudson Grange No. 11	B. Richard Bailey	880-8615
Hudson Historical Society	Donald MacIntyre	882-9522
Hudson Junior Women's Club	Joan Troup	882-9673
Hudson Kiwanis	Dan Zelonis	882-1741
Hudson Lioness Club	Marilyn Heroux	882-0774
Hudson Lions Club	Ray Carter	882-8545
Hudson Rotary Club	Mel True	883-4890
Hudson Senior Citizens Club	James Glispin	889-8247
Hudson Taxpayers Association	John M. Bednar	883-7541
Hudson VFW Post	Manuel Biskaduros	882-5630
Hudson VFW Ladies Auxiliary	Doris Clark	880-6439
Knights of Columbus	Stan Polan	888-0411
Ladies Guild of St. John's	Jean Brown	883-3682
Suburban Kidettes	Lou Campidelli	880-7999
Suburbanettes	Lou Campidelli	880-7999
Wattanick Grange No. 327	Claudia Boucher	882-0277

**TOWN OF HUDSON  
NEW HAMPSHIRE**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**JUNE 30, 1989**

# TOWN OF HUDSON

## TABLE OF CONTENTS

JUNE 30, 1989

	Page(s)
<b>INDEPENDENT AUDITOR'S REPORT OF FINANCIAL PRESENTATION . . . . .</b>	<b>138</b>
<b>GENERAL PURPOSE FINANCIAL STATEMENTS</b>	
<b>EXHIBIT</b>	
A. Combined Balance Sheet - All Fund Types & Account Groups . .	142
B Combined Statement of Revenues, Expenditures and Changes in Fund Balances — All Governmental Fund Types and Expendable Trust Funds . . . . .	145
C Combined Statement of Revenues, Expenditures and Changes in Fund Balances — Budget and Actual — General and Special Revenue Funds . . . . .	147
D Combined Statement of Revenues, Expenses and Changes in Fund Balances — All Nonexpendable Trust Funds .	149
E Statement of Changes in Financial Position — Nonexpendable Trust Funds . . . . .	150
<b>NOTES TO THE FINANCIAL STATEMENTS . . . . .</b>	<b>151</b>
<b>COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS</b>	
<b>EXHIBIT</b>	
<b>GENERAL FUND</b>	
A-1 Statement of Estimated and Actual Revenues . . . . .	163
A-2 Statement of Appropriations, Expenditures and Encumbrances . .	165
A-3 Statement of Changes in Unreserved - Undesignated Fund Balance	169
<b>SPECIAL REVENUE FUNDS</b>	
B-1 Combining Balance Sheet . . . . .	170
B-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances . . . . .	172
<b>Statements of Revenues, Expenditures and Changes in Fund Balance</b>	
B-3 Sewer Department . . . . .	174
B-4 Hills Memorial Library . . . . .	175
B-5 Conservation Commission . . . . .	176
<b>CAPITAL PROJECTS FUND</b>	
C-1 Combining Balance Sheet . . . . .	177
C-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances . . . . .	178



TRUST AND AGENCY FUNDS

D-1 Combining Balance Sheet . . . . . 179

D-2 Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances — Fiduciary Fund Type —  
Expendable Trusts . . . . . 180

D-3 Combining Statement of Changes in Assets and  
Liabilities — Agency Funds . . . . . 181

SINGLE AUDIT ACT  
INDEPENDENT AUDITOR’S REPORTS AND SCHEDULE

INDEPENDENT AUDITOR’S REPORT ON INTERNAL  
CONTROL STRUCTURE . . . . . 184

INDEPENDENT AUDITOR’S REPORT ON INTERNAL  
CONTROLS (ACCOUNTING AND ADMINISTRATIVE) —  
BASED ON A STUDY AND EVALUATION MADE AS A  
PART OF AN AUDIT OF THE GENERAL PURPOSE  
FINANCIAL STATEMENTS AND THE ADDITIONAL  
TESTS REQUIRED BY THE SINGLE AUDIT ACT . . . . . 186

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE  
WITH LAWS AND REGULATIONS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING  
STANDARDS ISSUED BY THE GAO . . . . . 188

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS . . . . . 189

INDEPENDENT AUDITOR’S REPORT ON SUPPLEMENTARY  
INFORMATION SCHEDULE OF FEDERAL  
FINANCIAL ASSISTANCE . . . . . 190

SCHEDULE

I Schedule of Federal Financial Assistance . . . . . 191

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE . . 192

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION**

To the Members of the Town Council  
Town of Hudson  
Hudson, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Hudson and the combining and individual fund financial statements of the Town as of and for the year ended June 30, 1989, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1C, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Hudson at June 30, 1989, and the results of its operations and the changes in financial position of its nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town at June 30, 1989, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying financial information listed as a schedule in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

CARRI PLODZIK SANDERSON  
Professional Association

August 31, 1989





**GENERAL PURPOSE**

**FINANCIAL STATEMENTS**

**EXHIBIT A**  
**TOWN OF HUDSON**  
**Combined Balance Sheet — All Fund Types and Account Groups**  
**June 30, 1989**

Assets and Other Debits	Governmental Fund Types			Fiduciary Fund Types		Account Group	Totals (Memorandum Only)	
	Special Revenue		Capital Projects	Trust and Agency		General Long-Term Debt	June 30, 1989	June 30, 1988
	General							
<u>Assets</u>								
Cash and Equivalents	\$ 5,459,506	\$ 1,031,038	\$ 1,215,671	\$ 1,078,720			\$ 8,784,935	\$ 8,685,409
Receivables (Net of Allowances for Uncollectibles)								
Taxes	945,878							
Accounts	57,692	273,548					945,878	1,319,224
Accrued Interest							331,240	247,745
Special Assessments								1,156
Current	514,208	86,567					600,775	
Non-current	2,685,418	430,818					3,116,236	
Intergovernmental		5,103	350,200				355,303	30,730
Other	20,000			107,505			127,505	2,410
Interfund Receivables	810,213	24,591	127,954				962,758	4,066,657
Elderly Tax Liens	51,919						51,919	50,220
Elderly Tax Liens Reserved								
Until Collected	( 51,919)						( 51,919)	( 50,220)
Prepaid Items	15,621						15,621	



EXHIBIT A (Continued)

	Governmental Fund Types			Fiduciary Fund Types	Account Group	Totals	
	Special		Capital Projects			(Memorandum Only)	
	General	Revenue				June 30, 1989	June 30, 1988
Other Debits							
Amount To Be Provided For Retirement of General Long-Term Debt					5,200,000	5,200,000	6,020,000
TOTAL ASSETS							
AND OTHER DEBITS	\$10,508,536	\$ 1,851,665	\$ 1,693,825	\$ 1,186,225	\$ 5,200,000	\$20,440,251	\$20,373,331
Liabilities and Equity							
Liabilities							
Due To Pooled Cash	\$	\$ 5,103	\$1,305,613	\$	\$	\$ 1,310,716	\$
Accounts Payable	28,353	133		33,407		61,893	402,335
Accrued Interest Payable	43,873					43,873	
Contracts Payable			431			431	548,582
Retainage Payable			48,134			48,134	
Intergovernmental Payable				16,276		16,276	15,054
Interfund Payable	22,156	695,941		242,225		960,322	4,064,252
Escrow and Performance Deposits				615,203		615,203	940,205
Deferred Tax Revenues	8,371,162	441,378				8,812,540	
Other Deferred Revenues	15,159		15,083			30,242	5,193,443
Bond Anticipation Notes Payable			1,456,000			1,456,000	610,000
General Obligation Debt Payable					5,200,000	5,200,000	6,020,000
TOTAL LIABILITIES	8,480,703	1,142,555	2,825,261	907,111	5,200,000	18,555,630	17,793,871

EXHIBIT A (Continued)

Equity	Governmental Fund Types			Fiduciary Fund Types	Account Group	Totals	
	General	Special Revenue	Capital Projects			(Memorandum Only) June 30, 1989	June 30, 1988
<u>Fund Balances</u>							
Reserved for Endowments				150,703		150,703	148,529
Reserved for Encumbrances	733,494	16,535	2,000			752,029	1,467,428
Reserved for Capital Outlay		295,986				295,986	
Reserved for							
Incomplete Contracts			44,925			44,925	232,509
Unreserved							
Designated For							
Subsequent Period				128,411		128,411	
Expenditures							
Designated For							
Special Purposes		1,584				1,584	1,706,271
Undesignated (Deficit)	1,294,339	395,005	( 1,178,361)			5,10,983	( 975,277)
Total Equity	2,027,833	709,110	( 1,131,436)	279,114		1,884,621	2,579,460
TOTAL LIABILITIES							
AND EQUITY	\$10,508,536	\$ 1,851,665	\$ 1,693,825	\$ 1,186,225	\$ 5,200,000	\$20,440,251	\$20,373,331

The notes to the financial statements are an integral part of this statement.

**EXHIBIT B**  
**TOWN OF HUDSON**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For the Fiscal Year Ended June 30, 1989**

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects		June 30, 1989	June 30, 1988
<u>Revenues</u>						
<u>Taxes</u>						
Intergovernmental Revenues	\$20,005,143	\$	\$	\$	\$20,005,143	\$17,144,583
Licenses and Permits	958,866	55,046	350,200		1,364,112	1,368,293
Charges For Services	1,651,275				1,651,275	1,565,090
Miscellaneous	274,118	1,324,181			1,598,299	1,481,134
	428,131	195,465	10,476	12,427	646,499	548,165
<u>Other Financing Sources</u>						
<u>Operating Transfers In</u>	462,600	289,742	1,026,619		1,788,961	1,879,381
<u>Total Revenues and Other Sources</u>	<u>23,780,133</u>	<u>1,864,434</u>	<u>1,387,295</u>	<u>12,427</u>	<u>27,044,289</u>	<u>23,986,646</u>
<u>Expenditures</u>						
<u>Current</u>						
General Government	2,024,091				2,024,091	1,788,804
Public Safety	3,547,319	55,046			3,602,365	2,869,752
Highways, Streets, Bridges	1,383,849				1,383,849	1,559,295
Sanitation	1,314,470				1,314,470	969,523
Health	64,016				64,016	88,112
Welfare	14,941				14,941	8,541



EXHIBIT B (Continued)

	Governmental Fund Types			Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects		June 30, 1989	June 30, 1988
Culture and Recreation	201,169	295,718			496,887	488,511
Debt Service	740,425	570,432			1,310,857	1,266,946
Capital Outlay	74,444	32,593	1,910,402		2,017,439	3,058,733
Sewer Department		302,419			302,419	589,408
Other Financing Uses						
Operating Transfers Out	14,965,156	136,176	476,479	58,163	15,635,974	13,737,096
Total Expenditures and Other Uses	24,329,880	1,392,384	2,386,881	58,163	28,167,308	26,424,721
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	( 549,747)	472,050	( 999,586)	( 45,736)	( 1,123,019)	( 2,438,075)
Fund Balances -- July 1	2,577,580	237,060	( 131,850)	174,147	2,856,937	5,295,012
Fund Balances -- June 30	\$ 2,027,833	\$ 709,110	(\$1,131,436)	\$ 128,411	\$ 1,733,918	\$ 2,856,937

The notes to the financial statements are an integral part of this statement.

**EXHIBIT C**  
**TOWN OF HUDSON**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual**  
**General and Special Revenue Funds**  
**For the Fiscal Year Ended June 30, 1989**

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>									
<b>Taxes</b>	\$19,576,477	\$20,005,143	\$ 428,666	\$	\$	\$	\$19,576,477	\$20,005,143	\$ 428,666
Intergovernmental Revenues	940,638	958,866	18,228		55,046	55,046	940,638	1,013,912	73,274
Licenses and Permits	1,379,500	1,651,275	271,775				1,379,500	1,651,275	271,775
Charges For Services	422,600	274,118	( 148,482)	1,001,247	1,324,181	322,934	1,423,847	1,598,299	174,452
Miscellaneous	362,500	428,131	65,631		195,465	195,465	362,500	623,596	261,096
<b>Other Financing Sources</b>									
Operating Transfers In	168,000	462,600	294,600	284,762	289,742	4,980	452,762	752,342	299,580
<b>Total Revenues and Other Sources</b>	<b>22,849,715</b>	<b>23,780,133</b>	<b>930,418</b>	<b>1,286,009</b>	<b>1,864,434</b>	<b>578,425</b>	<b>24,135,724</b>	<b>25,644,567</b>	<b>1,508,843</b>
<b>Expenditures</b>									
<b>Current</b>									
General Government	2,051,560	2,024,091	27,469				2,051,560	2,024,091	27,469
Public Safety	3,579,990	3,547,319	32,671		55,046	( 55,046)	3,579,990	3,602,365	( 22,375)
Highways, Streets, Bridges	1,848,975	1,383,849	465,126				1,848,975	1,383,849	465,126
Sanitation	1,336,989	1,314,470	22,519				1,336,989	1,314,470	22,519
Health	73,849	64,016	9,833				73,849	64,016	9,833
Welfare	13,000	14,941	( 1,941)				13,000	14,941	( 1,941)
Culture and Recreation	193,357	201,169	( 7,812)	284,762	295,718	( 10,956)	478,119	496,887	( 18,768)

EXHIBIT C (Continued)

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Debt Service	725,460	740,425	( 14,965)	570,432	570,432		1,295,892	1,310,857	( 14,965)
Capital Outlay	395,858	74,444	321,414		32,593	( 32,593)	395,858	107,037	288,821
Sewer Department				430,815	302,419	128,396	430,815	302,419	128,396
Other Financing Uses									
Operating Transfers Out	14,335,653	14,965,156	( 629,503)		136,176	( 136,176)	14,335,653	15,101,332	( 765,679)
Total Expenditures & Other Uses	24,554,691	24,329,880	224,811	1,286,009	1,392,384	( 106,375)	25,840,700	25,722,264	118,436
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	( 1,704,976)	( 549,747)	1,155,229		472,050	472,050	( 1,704,976)	( 77,697)	1,627,279
Fund Balances — July 1	2,577,580	2,577,580		237,060	237,060		2,814,640	2,814,640	
Fund Balances — June 30	\$ 872,604	\$2,027,833	\$1,155,229	\$237,060	\$709,110	\$472,050	\$1,109,664	\$2,736,943	\$1,627,279

The notes to the financial statements are an integral part of this statement.



**EXHIBIT D**  
**TOWN OF HUDSON**  
**Combined Statement of Revenues, Expenses and Changes in Fund Balances**  
**All Nonexpendable Trust Funds**  
**For the Fiscal Year Ended June 30, 1989**

	Fiduciary Fund Type		Totals	
	Nonexpendable Trust Funds		(Memorandum Only)	
	Town Trusts	Library Trusts	June 30, 1989	June 30, 1988
<u>Operating Revenues</u>				
New Funds	\$ 1,000	\$	\$ 1,000	\$ 900
Interest and Dividends	11,822	1,260	13,082	12,483
Total Operating Revenues	12,822	1,260	14,082	13,383
<u>Operating Expenses</u>				
Trust Income Distributions	9,373	100	9,473	7,581
Operating Transfers Out	2,435		2,435	5,000
Total Operating Expenses	11,808	100	11,908	12,581
<u>Net Income</u>	1,014	1,160	2,174	802
<u>Fund Balances -- July 1</u>	130,910	16,619	148,529	147,727
<u>Fund Balances -- June 30</u>	\$131,924	\$18,779	\$150,703	\$148,529

The notes to the financial statements are an integral part of this statement.

**EXHIBIT E**  
**TOWN OF HUDSON**  
**Statement of Changes in Financial Position**  
**Nonexpendable Trust Funds**  
**For the Fiscal Year Ended June 30, 1989**

	<u>Fiduciary Fund Type</u> <u>Nonexpendable</u> <u>Library Trust Funds</u>	<u>Total</u> <u>(Memorandum Only)</u> <u>June 30,</u> <u>1988</u>
<u>Sources of Working Capital</u>		
<u>Operations</u>		
Net Income	<u>\$1,160</u>	<u>\$802</u>
<u>Elements of Net Increase</u>		
<u>(Decrease) In Working Capital</u>		
Cash	<u>\$1,160</u>	<u>\$802</u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF HUDSON**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 1989**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Hudson have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

**A. Governmental Reporting Entity**

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Hudson includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues, or general obligations of the Town, and obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

**B. Fund Accounting**

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

**GOVERNMENTAL FUNDS**

**General Fund** — The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** — Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type



are the Conservation Commission, Hills Memorial Library, CAP/Impact Fees, Narcotics Control Assistance Program, and Sewer Funds.

**Capital Projects Funds** — Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

## **FIDUCIARY FUNDS**

**Trust and Agency Funds** — Trust and Agency Funds are used to account for assets held in trust or as an agent for others by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) and Developers Performance Bond, Planning Board Fees Deposits, and Sewer Ordinance Deposits Funds are shown in this fund type.

### **C. Account Groups (Fixed Assets and Long-term Liabilities)**

All governmental funds are accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.

### **D. Basis of Accounting**

The accounts of the General, Special Revenue, Capital Projects, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting,

sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

#### **E. Budgetary Accounting**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. State Statutes require balanced budgets but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1988 the beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used to Reduce Tax Rate	\$ 412,000
Beginning Fund Balance —	
Reserved For Encumbrances	<u>1,292,976</u>
Total Use of Beginning Fund Balance	<u><u>\$1,704,976</u></u>

#### **F. Fund Balance**

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that that portion is not appropriable for expenditures, is shown as reserved.

##### **Reserved for Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30, 1989 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at June 30, 1989 is detailed in Exhibit A-2 and totals \$733,494.

The Special Revenue and Capital Projects Funds reserve for encumbrances are detailed as follows:

Special Revenue Fund

Sewer Fund

Operations and Maintenance

Large Equipment	\$13,785
Miscellaneous	2,750

\$16,535

Capital Project Rescue Truck/Ambulance	<u>\$ 2,000</u>
--	-----------------

**Other Reserves**

Other reserves used by the Town include Reserved for Special Purposes (which includes Capital Reserve Fund balances), Reserved for Incomplete Contracts, Reserved for Subsequent Period Expenditures and for Capital Outlay, and Reserved for Endowments.

**G. Cash and Investments**

At year end, the carrying amount of the Town's deposits is \$7,474,219 and the bank balance is \$7,228,688. Of the bank balance, \$607,927 was covered by Federal depository insurance and \$6,620,761 was uninsured.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

**H. Pooling Cash**

Monies of the General, Capital Projects, Narcotics Control Assistance Program, Sewer Ordinance Deposits, and Planning Board Fee Deposits Funds are deposited in one checking account. Each fund whose monies are deposited in the checking account has an equity therein.

Certain funds have made disbursements from the account in excess of their individual equities. The balance of these amounts are reported in the combined balance sheets as amounts "Due to Pooled Cash Account."

A summary of the checking account balance and amounts of equity in or due to the account at June 30, 1989 is as follows:



<u>Fund</u>	<u>Equity In Pool</u>	<u>Advances</u>
General	\$5,484,774	\$
Narcotics Control Assistance Program		5,103
Sewer Ordinance Deposits	61,826	
Planning Board Fees	21,907	
Capital Projects		101,140
	<u>\$5,568,507</u>	<u>(\$106,243)</u>
Less: Advances	<u>( 106,243)</u>	
<u>Pooled Cash</u>	<u>\$5,462,264</u>	

#### **I. Accumulated Unpaid Vacation and Sick Pay**

Accumulated unpaid vacation and sick pay is now accrued in the governmental funds. Employees that have accumulated sick leave (up to sixty days), prior to January 31, 1984, are entitled to a lump sum cash payment upon separation of employment with the Town. Sick leave accumulated subsequent to January 31, 1984 lapses at the end of the fiscal year. The estimated liability of sick leave due to separation or retirement is not material at June 30, 1989. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance.

#### **J. Taxes Collected For Others**

The property taxes collected by the Town include taxes levied for the Hudson School District and Hillsborough County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

#### **K. Property Taxes**

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Hudson annually recognizes, without reserve, all taxes receivable at the end of the fiscal year. The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. We concur with this decision, which is consistent with previous years' reporting.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1988 was \$80,507 and expenditures amounted to \$313,481.

Of these expenditures, a one-time adjustment was made for \$227,364. Management negotiated with taxpayers, who are paying most of the Clement Industrial Park betterment assessments, to disregard the tax liens procedure in lieu of a long-term payment plan. As a result of this action, the figure reported as a current asset in the prior year's financial statement was altered to a tax receivable, with both a current and non-current portion. The \$227,364 adjustment represents the non-current portion of last year's receivable for Clement Industrial Park betterment assessments.

As prescribed by law, the tax collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

**L. Interfund Transactions**

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

**M. Interfund Receivable and Payable Balances**

Individual fund interfund receivable and payable balances at June 30, 1989 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$810,213	\$ 22,156
Special Revenue Funds	24,591	695,941
Capital Projects Fund	127,954	
Agency Funds		242,225
	<u>962,758</u>	<u>960,322</u>
Payment made by Trustees of Trust Funds not received by Library Trustees at June 30, 1989		2,436
Totals	<u><u>\$962,758</u></u>	<u><u>\$962,758</u></u>

**N. Total Columns (Memorandum Only) on Combined Statements**

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally

accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**O. Comparative Data**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

**NOTE 2 -- CHANGES IN LONG-TERM DEBT**

The following is a summary of long-term debt transactions of the Town for the fiscal year ended June 30, 1989.

	<u>General Obligation Debt</u>
Long-term Debt Payable July 1, 1988	\$6,020,000
Long-term Debt Retired	<u>820,000</u>
Long-term Debt Payable June 30, 1989	<u><u>\$5,200,000</u></u>

Long-term debt payable at June 30, 1989 is comprised of the following individual issues:

**General Obligation Debt**

\$5,045,000 1985 Public Improvement Bonds due in annual installments of \$345,000 in 1986-87, \$350,000 through 1992-93, \$325,000 through 2000-2001; interest is variable from 7.60% to 8.10%	\$4,000,000
\$4,950,000 1979 Sewer Serial Bonds due in annual installments of \$400,000 through November 1, 1991; interest at 6.20%. (This issue is partially funded by an annual grant from the State of New Hampshire.)	<u>1,200,000</u>
Total	<u><u>\$5,200,000</u></u>

The annual requirements to amortize all debt outstanding as of June 30, 1989, including interest payments, as follows:



## Annual Requirements To Amortize Long-term Debt

Fiscal Year Ending June 30	General Obligation Debt		
	Principal	Interest	Total
1990	\$ 750,000	\$ 358,550	\$1,108,550
1991	750,000	307,150	1,057,150
1992	750,000	255,750	1,005,750
1993	350,000	216,750	566,750
1994	325,000	191,100	516,100
1995 - 2001	2,275,000	634,725	2,909,725
Totals	<u>\$5,200,000</u>	<u>\$1,964,025</u>	<u>\$7,164,025</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

### Legal Debt Margin

According to State Law, Town borrowing (exclusive of Water and Sewer Bonds or Notes properly approved under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At June 30, 1989, the Town of Hudson is using an equalized value of \$1,031,938,057 and a legal debt margin of \$18,058,916.

### NOTE 3 — DEFINED BENEFIT PENSION PLAN

Most Town of Hudson full-time employees participate in the New Hampshire Retirement System, a multiple-employer public employee retirement system. The payroll for employees covered by the system for the year ended June 30, 1989 was \$3,237,876; the Town's total payroll was \$3,366,826.

All Town full-time employees are eligible to participate in the system. Employees who retire before age 65 are entitled to a retirement benefit equal to 1/60 of the employee's average final compensation multiplied by years of service. After attainment of age 65, the payment by the retirement system is reduced to 1/66 of the average final compensation. The system also provides death and disability benefits which are established by State Statute.

Covered employees other than police and fire personnel are required by State Statute to contribute 5.0% of their salary to the plan; police and firemen contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. These contributions represented 4.8% for police, 9.29% for firemen and 2.94% for all other employees through June 30, 1988. From July 1, 1988, the Town's contribution rates were 5.53% for police, 9.29% for firemen and 2.67% for all other employees. The contribution requirements for the year ended June 30, 1989 were \$387,840, which consisted of \$157,614 from the Town and \$230,226 from employees.

The “pension benefit obligation” is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system’s funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1987 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$633,344,000. The system’s net assets available for benefits on June 30, 1987 (valued at market) were estimated at \$792,615,988, leaving no unfunded pension benefit obligation. The percentage that the Town of Hudson has in relation to the entire plan cannot be determined.

**NOTE 4 — TRUST FUNDS**

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town’s Nonexpendable and Expendable Trust Funds at June 30, 1989 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Cemetery	\$ 77,843	\$ 142
Welfare	5,000	8,022
Library	30,367	
School	500	
Alvirne Chapel	10,000	
General Purpose		50
Zylonis Trust	10,000	8,779
	<u>133,710</u>	<u>16,993</u>
Total Nonexpendable		
		<u>Expendable</u>
<u>Capital Reserve Funds</u>		
Capital Assessment		\$ 73,902
Library Expansion		21,876
Lowell River Road		1,774
<u>Other Town Trusts</u>		
Library Building Funds		30,859
Total Expendable		<u>128,411</u>
Total All Trust Funds		<u><u>\$279,114</u></u>

**NOTE 5 -- LITIGATION**

There are other various claims and suits pending against the Town which arise in the normal course of the Town's activities. There appears to be exposure to the Town, over and above insurance coverage, of around \$500,000 as a result of the various claims and lawsuits.

**NOTE 6 -- CAPITAL PROJECTS FUND**

**A. Project Deficit**

The following Capital Projects are in a deficit position at June 30, 1989:

<u>Project</u>	<u>Deficit June 30, 1989</u>
Central Street Reconstruction	\$ 302,950
Derry Street	568,874
Sewer Facilities	221,992
Sagamore Industrial Park Sewer	260,590
Sagamore Park Sanitary Sewer	346,153
Rescue Truck/Ambulance	105,334
Flume Modification	270
Nevens/Gordon/Sheraton Sewer	219,236
Total	<u><u>\$2,025,399</u></u>

Generally, these deficits arise because of the application of generally accepted accounting principles to the financial reporting for this fund. Bonds or notes authorized to finance the projects are not recognized on the financial statements until issued.

Central Street Reconstruction -- The Town intends to transfer the unexpended balances of the Town Streets and Frenette Drive Projects; \$94,733 and \$50,141, respectively, to this project, with the remaining balance to be paid by the sewer utility rate.

Derry Street -- Bond authorization in the amount of \$500,000 will be used. The balance will be made up from the Town-wide General Fund paving appropriations.

Sewer Facilities -- A \$221,992 State reimbursement is pending within the next two years.

Sagamore Industrial Park Sewer and Sanitary Sewer -- Bond authorization of \$400,000 will be used. The Town intends to bond the remaining balance.

**B. Bonds or Notes Authorized -- Unissued**

The following bond issues have been authorized:



<u>Project</u>	<u>Resolution</u>	<u>Amount</u>
Derry Street	87-11	\$ 500,000
Rescue Truck/Ambulance	87-26	110,000
Sagamore Park		
Sanitary Sewer	88-49	400,000
Nevens/Gordon/		
Sheraton Sewer	88-50	296,000
Street Light Conversion	88-52	150,000
Total		<u><u>\$1,456,000</u></u>

#### C. Bond Anticipation Notes Payable

<u>Bank</u>	<u>Amount</u>	<u>Date Due</u>	<u>Rate (%)</u>
BankEast	\$ 610,000	December 8, 1989	7.60%
BankEast	846,000	December 8, 1989	6.70%
	<u><u>\$1,456,000</u></u>		

#### NOTE 7 -- DEFERRED REVENUES

Deferred revenue as of June 30, 1989 consists of the following:

##### Deferred Tax Revenues

Prepaid Property Taxes	\$5,681,784
Prepaid Special Assessments (Clement)	3,960
<u>Deferred Special Assessments Receivable</u>	
Sagamore Industrial Park	2,159,967
Clement Industrial Park	525,451
Frenette Drive	116,744
Nevens/Gordon/Sheraton Project	110,608
Capital Assessments (Sewer Hook-ups)	214,026
	<u><u>\$8,812,540</u></u>

##### Other Deferred Revenues

Animal Control Donations (to be appropriated in subsequent period)	\$ 15,159
Grant Advance	15,083
	<u><u>\$ 30,242</u></u>

#### NOTE 8 -- PRIOR-YEAR RESTATEMENT

The June 30, 1988 financial statement balances presented herein for comparison purposes has been restated to reflect the portion of Developers' Escrow Accounts that represent CAP/Impact Fees. These CAP/Impact Fees are currently reported as a Special Revenue Funds.

The net dollar change to the Town's fund equity is an increase of \$426,006 as a result of the above restatement.

**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS**

**EXHIBIT A-1**  
**TOWN OF HUDSON**  
**General Fund**  
**Statement of Estimated and Actual Revenues**  
**For the Fiscal Year Ended June 30, 1989**

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>Taxes</b>			
Property and Inventory	\$19,061,377	\$19,067,893	\$ 6,516
Field	100	1,411	1,311
Land Use Change	50,000	230,500	180,500
Betterment Assessments	265,000	429,917	164,917
Interest and Penalties on Taxes	200,000	275,422	75,422
Total Taxes	<u>19,576,477</u>	<u>20,005,143</u>	<u>428,666</u>
<b>Intergovernmental Revenues</b>			
<b>State</b>			
Shared Revenue	206,733	206,733	
Business Profits Tax	388,636	388,636	
Highway Block grant	208,467	226,695	18,228
State Aid To Water Pollution Projects	136,802	136,802	
Total Intergovernmental Revenues	<u>940,638</u>	<u>958,866</u>	<u>18,228</u>
<b>Licenses and Permits</b>			
Motor Vehicle Permit Fees	1,350,000	1,620,950	270,950
Dog Licenses	4,500	2,851	( 1,649)
Business Licenses, Permits and Fees	20,000	13,762	( 6,238)
Boat Registration Fees	5,000	13,712	8,712
Total Licenses and Permits	<u>1,379,500</u>	<u>1,651,275</u>	<u>271,775</u>
<b>Charges For Services</b>			
<b>Income From Departments</b>			
Planning and Zoning	120,000	8,585	( 111,415)
Building Permits	90,000	75,938	( 14,062)
Cablevision	26,000	31,661	5,661
Ambulance	60,000	33,582	( 26,418)
Other Departments	126,600	124,352	( 2,248)
Total Charges For Services	<u>422,600</u>	<u>274,118</u>	<u>( 148,482)</u>



**EXHIBIT A-1 (Continued)**

<b><u>REVENUES</u></b>	<b><u>Estimated</u></b>	<b><u>Actual</u></b>	<b><u>Over (Under) Budget</u></b>
<b>Miscellaneous Revenues</b>			
Interest on Deposits	320,000	360,311	40,311
Sale of Town Property	2,500		( 2,500)
Donations		628	628
Other Miscellaneous	40,000	67,192	27,192
<b>Total Miscellaneous Revenues</b>	<b><u>362,500</u></b>	<b><u>428,131</u></b>	<b><u>65,631</u></b>
<b>Other Financing Sources</b>			
Operating transfers In			
Interfund Transfers			
Special Revenue Fund			
Sewer Department	75,000	75,615	615
Capital Projects Funds		293,985	293,985
Trust Funds			
Expendable Trust Fund			
Capital Reserve Funds	58,000	58,000	
Agency Funds	35,000	35,000	
<b>Total Other Financing Sources</b>	<b><u>168,000</u></b>	<b><u>462,600</u></b>	<b><u>294,600</u></b>
<b><u>Total Revenues</u></b>	<b>22,849,715</b>	<b><u><u>\$23,780,133</u></u></b>	<b>\$930,418</b>
<b>Unreserved Fund Balance</b>			
Used To Reduce Tax Rate	<u>412,000</u>		
<b>Total Revenues and Use of Fund Balance</b>	<b><u><u>\$23,261,715</u></u></b>		

**EXHIBIT A-2**  
**TOWN OF HUDSON**  
**General Fund**  
**Statement of Appropriations, Expenditures and Encumbrances**  
**For the Fiscal Year Ended June 30, 1989**

<u>CURRENT</u>	<u>Encumbered From 1987-88</u>	<u>Appropriations 1988-89</u>	<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1989-90</u>	<u>(Over) Under Budget</u>
<b>General Government</b>					
Town Officers' Expenses	\$	\$ 106,398	\$ 96,230	\$ 495	\$ 9,673
Town Clerk/Tax Collector		118,559	125,863		( 7,304)
Town Executive Administrator	25,000	134,853	119,407		40,446
General Government Buildings		56,229	56,618		( 389)
Assessing Department		77,452	72,722		4,730
Planning and Zoning		273,995	164,934		109,061
Legal Expenses		128,853	125,233		3,620
Contingency	53,020				53,020
Insurance		372,800	346,999		25,801
Unemployment Compensation		1,300	1,325		( 25)
Town Engineer	25,000	187,033	161,438	25,000	25,595
Finance Department		314,775	319,237	2,790	( 7,252)
Other		95,786	120,604	37,994	( 62,812)
Overlay		80,507	313,481		(232,974)
<b>Total General Government</b>	<u>103,020</u>	<u>1,948,540</u>	<u>2,024,091</u>	<u>66,279</u>	<u>( 38,810)</u>
<b>Public Safety</b>					
Police Department	84,000	1,575,320	1,691,008		( 31,688)
Fire Department		1,060,434	1,035,222		25,212

EXHIBIT A-2 (Continued)

	Encumbered From 1987-88	Appropriations 1988-89	Expenditures Net of Refunds	Encumbered To 1989-90	(Over) Under Budget
Building Inspection		81,047	74,120	5,000	1,927
Hydrant Rental		779,189	746,969		32,220
Total Public Safety	84,000	3,495,990	3,547,319	5,000	27,671
Highways, Streets, Bridges					
Town Maintenance		56,251	56,986	1,483	( 2,218)
General Highway Department Expenses		1,418,435	1,284,188		134,247
Public Works Center	198,132		488	197,644	
Traffic Signals - Wason Road	16,157		24,581		( 8,424)
Taylor Falls Bridge Maintenance	160,000		17,606	142,394	
Total Highways, Streets, Bridges	374,289	1,474,686	1,383,849	341,521	123,605
Sanitation					
Solid Waste disposal		222,078	245,665	2,437	( 26,024)
Transfer Station		1,036,771	1,053,996		( 17,225)
Underground Storage Tanks	78,140		14,809	63,331	
Total Sanitation	78,140	1,258,849	1,314,470	65,768	( 43,249)
Health					
Hospitals and Ambulances		13,069	7,217		5,852
Animal Control		60,780	56,799		3,981
Total Health		73,849	64,016		9,833



EXHIBIT A-2 (Continued)

	Encumbered From 1987-88	Appropriations 1988-89	Expenditures Net of Refunds	Encumbered To 1989-90	(Over) Under Budget
<b>Welfare</b>					
General Assistance		12,000	13,828		( 1,828)
Soldiers Aid		1,000	1,113		( 113)
Total Welfare		13,000	14,941		( 1,941)
<b>Culture and Recreation</b>					
Parks and Recreation	114	133,498	142,624		( 9,012)
Patriotic Purposes		1,200			1,200
Conservation Commission		2,545	2,545		
Community Grants		56,000	56,000		
Total Culture and Recreation	114	193,243	201,169		( 7,812)
<b>Debt Service</b>					
Principal of Long-term Debt		409,370	414,370		( 5,000)
Interest Expense - Long-term Debt		247,538	247,682		( 144)
Interest Expense - Bond Anticipation Notes		68,552	78,373		( 9,821)
Total Debt Service		725,460	740,425		( 14,965)
<b>Capital Outlay</b>					
Robinson pond Spillway	61,863			61,863	
Lowell River Road Corridor	21,608			21,608	

EXHIBIT A-2 (Continued)

	Encumbered From 1987-88	Appropriations 1988-89	Expenditures Net of Refunds	Encumbered To 1989-90	(Over) Under Budget
Cross Street Extension	83,520		2,425	81,068	
Burns Hill Road Reconstruction	47,890			47,890	
Merrill Park Boat Ramp	24,777			24,777	
Equipment Management	63,200				63,200
Lowell/Wason Intersection		72,000	68,712		3,288
Ferry Street/Chase Street Signal		15,000	3,000	12,000	
Lowell/Central Bridge		6,000	280	5,720	
Total Capital Outlay	302,858	93,000	74,444	254,926	66,488
Other Financing Uses					
Operating Transfers Out					
Interfund Transfers					
Special Revenue Fund					
Public Library		284,762	284,762		
Capital Projects Funds	350,555		980,058		(629,503)
Intergovernmental Transfers					
School District Assessment		12,592,159	12,592,159		
County Tax Assessment		1,108,177	1,108,177		
Total Operating Transfers Out	350,555	13,985,098	14,965,156		(629,503)
Total Appropriations	\$1,292,976	\$23,261,715	\$24,329,880	\$733,494	(\$508,683)

**EXHIBIT A-3**  
**TOWN OF HUDSON**  
**General Fund**  
**Statement of Changes in Unreserved – Undesignated Fund Balance**  
**For the Fiscal Year Ended June 30, 1989**

<b>Unreserved - Undesignated</b>		
<b>Fund Balance - July 1</b>	<b>\$817,101</b>	
<b>Deductions</b>		
Unreserved Fund Balance Used		
To Reduce the 1988-89 Tax Rate	<u>412,000</u>	\$ 405,101
<b>Additions</b>		
<b>1988-89 Budget Summary</b>		
Revenue Surplus (Exhibit A-1)	\$930,418	
Overdraft of Appropriations		
9(Exhibit A-2)	<u>( 508,683)</u>	
1988-89 Budget Surplus	<u>\$421,735</u>	
Decrease In Reserve For Advance To		
Sewer Facilities Capital Project Fund	<u>467,503</u>	
<b>Total Additions</b>		<u>889,238</u>
<b>Unreserved - Undesignated</b>		
<b>Fund Balance - June 30</b>		<u><u>\$1,294,339</u></u>



**EXHIBIT B-1**  
**TOWN OF HUDSON**  
**Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 1989**

	Hills Memorial Library	Conservation Commission	Narcotics Control Assistance Program	CAP/Impact Fees Fund	Sewer Department	Totals June 30, 1989	June 30, 1988
<b>ASSETS</b>							
Cash and Equivalents	\$44,058	\$22,786	\$	\$620,693	\$ 343,501	\$1,031,038	\$1,547,301
Receivables							
Accounts					273,548	273,548	171,108
Special Assessments							
Current					86,567	86,567	
Non-current					430,818	430,818	
Intergovernmental			5,103			5,103	
Interfund Receivables	23,346	1,245				24,591	7,596
<b>TOTAL ASSETS</b>	<b>\$67,404</b>	<b>\$24,031</b>	<b>\$5,103</b>	<b>\$620,693</b>	<b>\$1,134,434</b>	<b>\$1,851,665</b>	<b>\$1,726,005</b>
<b>LIABILITIES AND EQUITY</b>							
<b>Liabilities</b>							
Due To Pooled Cash Account \$	\$	\$	\$5,103	\$	\$	\$	\$
Accounts Payable					133	133	8,846
Interfund Payable				140,887	555,054	695,941	1,480,099
Deferred Revenue					441,378	441,378	
<b>Total Liabilities</b>			<b>\$5,103</b>	<b>140,887</b>	<b>996,565</b>	<b>1,142,555</b>	<b>1,488,945</b>

EXHIBIT B-1 (Continued)

	Hills Memorial Library	Conservation Commission	Narcotics Control Assistance Program	CAP/Impact Fees Fund	Sewer Department	Totals	
						June 30, 1989	June 30, 1988
Equity							
Reserved for Encumbrances					16,535	16,535	92,595
Reserved for Capital Outlay					295,986	295,986	
Unreserved							
Designated For Special Purposes	1,584					1,584	2,448
Undesignated	65,820	24,031		479,806	( 174,652)	395,005	142,017
Total Equity	67,404	24,031		479,806	137,869	709,110	237,060
TOTAL LIABILITIES AND EQUITY	\$67,404	\$24,031	\$5,103	\$620,693	\$1,134,434	\$1,851,665	\$1,726,005

**EXHIBIT B-2**  
**TOWN OF HUDSON**  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 1989

	Hills Memorial Library	Conservation Commission	Narcotics Control Assistance Program	CAP/Impact Fees Fund	Sewer Department	Totals Year Ended	
						June 30, 1989	June 30, 1988
<b>Revenues</b>							
Intergovernmental Revenues\$		\$	\$55,046	\$	\$	\$ 55,046	\$
Charges For Services	7,458				1,316,723	1,324,181	1,201,512
Miscellaneous	8,878	984		146,954	38,649	195,465	27,806
<b>Other Financing Sources</b>							
Operating Transfers In	287,197	2,545				289,742	273,483
<b>Total Revenues and Other Sources</b>	<u>303,533</u>	<u>3,529</u>	<u>55,046</u>	<u>146,954</u>	<u>1,355,372</u>	<u>1,864,434</u>	<u>1,502,801</u>
<b>Expenditures</b>							
<b>Current</b>							
Public Safety			55,046			55,046	
Culture and Recreation	294,418	1,300				295,718	298,890
<b>Debt Service</b>							
Principal					405,630	405,630	424,890
Interest					164,802	164,802	231,564
Capital Outlay				32,593		32,593	7,405
Sewer Department					302,419	302,419	589,408



EXHIBIT B-2 (Continued)

	Hills Memorial Library	Conservation Commission	Narcotics Control Assistance Program	CAP/Impact Fees Fund	Sewer Department	Totals Year Ended June 30, 1989	June 30, 1988
Other Financing Uses							
Operating Transfers Out \$	\$		\$	\$ 60,561	\$ 75,615	\$ 136,176	\$ 249,284
Total Expenditures and Other Uses	294,418	1,300	55,046	93,154	948,466	1,392,384	1,801,441
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	9,115	2,229		53,800	406,906	472,050	( 298,640)
Fund Balances - July 1	58,289	21,802		426,006	( 269,037	237,060	535,700
Fund Balances - June 30	\$ 67,404	\$24,031	\$ - 0 -	\$479,806	\$ 137,869	\$ 709,110	\$ 237,060

**EXHIBIT B-3**  
**TOWN OF HUDSON**  
**Special Revenue Fund - Sewer Department**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ended June 30, 1989**

**Revenues**

User Charges	\$1,009,444
Betterment Assessments	11,293
Capital Assessments	295,986
Interest Income	<u>38,649</u>

<b>Total Revenues</b>	<b>\$1,355,372</b>
-----------------------	--------------------

**Expenditures**

**Current**

Wages and Employee benefits	\$ 126,018
Utilities	12,185
Plant Supplies and Expenses	140,121
Maintenance and repairs	5,330
General and Administrative	18,765
<b>Debt Service</b>	
Principal	405,630
Interest	164,802

**Other Financing Uses**

**Operating Transfers Out**

General Fund	<u>75,615</u>
--------------	---------------

<b>Total Expenditures and Other Uses</b>	<b><u>948,466</u></b>
--	-----------------------

**Excess of Revenues Over**

<b>Expenditures and Other Uses</b>	<b>406,906</b>
------------------------------------	----------------

<b>Fund Balance - July 1</b>	<b><u>( 269,037)</u></b>
------------------------------	--------------------------

<b>Fund Balance - June 30</b>	<b><u><u>\$ 137,869</u></u></b>
-------------------------------	---------------------------------

**EXHIBIT B-4**  
**TOWN OF HUDSON**  
**Special Revenue Fund - Hills Memorial Library**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ended June 30, 1989**

**Revenues**

Lost Books and Fines	\$ 7,458
Interest and Dividends	4,540
Donations	3,324
Miscellaneous	1,014

**Other Financing Sources**

<b>Operating Transfers In</b>	
General Fund	284,762
Trust Funds	2,435

<b>Total Revenues and Other Sources</b>	<b>\$303,533</b>
---	------------------

**Expenditures**

**Current**

Salaries and Benefits	\$187,951
Other Administrative Costs	14,651
Books and Periodicals	52,615
Utilities and Maintenance	17,066
Capital Acquisition and Improvements	22,135

<b>Total Expenditures</b>	<b>294,418</b>
---------------------------	----------------

<b>Excess of Revenues and Other Sources Over Expenditures</b>	<b>9,115</b>
---	--------------

<b>Fund Balance - July 1</b>	<b>58,289</b>
------------------------------	---------------

<b>Fund Balance - June 30</b>	<b>\$ 67,404</b>
-------------------------------	------------------



**EXHIBIT B-5**  
**TOWN OF HUDSON**  
**Special Revenue Fund - Conservation Commission**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ended June 30, 1989**

<b>Revenues</b>	
Interest Income	\$ 984
<b>Other Financing Sources</b>	
Operating Transfers In	
General Fund	<u>2,545</u>
<b>Total Revenues and Other Sources</b>	<b>3,529</b>
<b>Expenditures</b>	
Current	
Administration/Other	<u>1,300</u>
<b>Excess of Revenues and Other</b>	
<b>Sources Over Expenditures</b>	<b>2,229</b>
<b>Fund Balance - July 1</b>	<u>21,802</u>
<b>Fund Balance - June 30</b>	<u><u>\$24,031</u></u>

**EXHIBIT C-1**  
**TOWN OF HUDSON**  
**Capital Projects Fund**  
**Combining Balance Sheet**  
**June 30, 1989**

	Central Street Reconstruction	Frenette Drive Sewer Facilities	Derry Street Project	Sewer Facilities Project	Sagamore Industrial Park Sewer	Town Streets	Landfill Closure	Sagamore Park Sanitary Sewer	Rescue Truck/ Ambulance	Flume Modifi- cations	Nevens/ Gordon/ Sheraton Sewer	Street Light Conversion	Totals June 30 1989	June 30, 1988
<b>ASSETS</b>														
Cash and Equivalents	\$	\$50,142	\$ 11,196	\$	\$	\$94,733	\$749,088	\$ 60,032	\$ 4,666	\$	\$ 80,731	\$165,083	\$1,215,671	\$2,038,883
Receivables														
Accrued Interest														1,156
Intergovernmental			33,392	350,200						94,562			350,200	
Interfund Receivables													127,954	94,562
<b>TOTAL ASSETS</b>	<b>\$ - 0 -</b>	<b>\$50,142</b>	<b>\$ 44,588</b>	<b>\$350,200</b>	<b>\$ - 0 -</b>	<b>\$94,733</b>	<b>\$749,088</b>	<b>\$ 60,032</b>	<b>\$ 4,666</b>	<b>\$94,562</b>	<b>\$ 80,731</b>	<b>\$165,083</b>	<b>\$1,693,825</b>	<b>\$2,134,601</b>
<b>LIABILITIES AND EQUITY</b>														
<b>Liabilities</b>														
Due to Pooled Cash	\$302,950	\$	\$113,462	\$572,192	\$226,291	\$	\$	\$	\$	\$90,718	\$	\$	\$1,305,613	\$1,094,197
Accounts Payable								400,000	110,000		296,000	150,000	1,456,000	13,672
Bond Anticipation Notes Payable			500,000							431			431	610,000
Contracts Payable					34,299			6,185		3,683	3,967		48,134	548,582
Retainage payable												15,083	15,083	
Deferred Revenue														
<b>TOTAL LIABILITIES</b>	<b>\$302,950</b>		<b>613,462</b>	<b>572,192</b>	<b>260,590</b>			<b>406,185</b>	<b>110,000</b>	<b>94,832</b>	<b>299,967</b>	<b>165,083</b>	<b>2,825,261</b>	<b>2,266,451</b>
<b>Equity</b>														
Reserved For Encumbrances													2,000	81,857
Reserved For Incomplete Contracts								12,151	2,000		31,346		44,925	232,509
<b>Unreserved</b>														
Designated For														
Capital Acquisitions														1,062,173
Undesignated (Deficit)	( 302,950)	50,142	( 568,874)	( 221,992)	( 260,590)	94,733	736,937	( 347,581)	( 107,334)	( 270)	( 250,582)		( 1,178,361)	( 1,508,389)
<b>Total Equity</b>	<b>( 302,950)</b>	<b>50,142</b>	<b>( 568,874)</b>	<b>( 221,992)</b>	<b>( 260,590)</b>	<b>94,733</b>	<b>749,088</b>	<b>( 346,153)</b>	<b>( - 105,334)</b>	<b>( 270)</b>	<b>( 219,236)</b>		<b>( 1,131,436)</b>	<b>( 131,850)</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ - 0 -</b>	<b>\$50,142</b>	<b>\$ 44,588</b>	<b>\$350,200</b>	<b>\$ - 0 -</b>	<b>\$94,733</b>	<b>\$749,088</b>	<b>\$ 60,032</b>	<b>\$ 4,666</b>	<b>\$94,562</b>	<b>\$ 80,731</b>	<b>\$165,083</b>	<b>\$1,693,825</b>	<b>\$2,134,601</b>

**EXHIBIT C-2**  
**TOWN OF HUDSON**  
**Capital Projects Fund**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 1989**

	Central Street Reconstruction	Frenette Drive Sewer Facilities	Derry Street Project	Sewer Facilities Project	Sagamore Industrial Park Sewer	Town Streets	Landfill Closure	Sagamore Park Sanitary Sewer	Rescue Truck/Ambulance	Flume Modifications	Nevens/Gordon/Sheraton Sewer	Street Light Conversion	Totals Year Ended June 30, 1989	Totals Year Ended June 30, 1988
<b>Revenues</b>														
Intergovernmental Revenues	\$	\$	\$	\$350,200	\$	\$	\$	\$	\$	\$	\$	\$	\$ 350,200	\$ 396,286
Miscellaneous				10,476									10,476	
<b>Other Financing Sources</b>														
Operating Transfers In														
General Fund			512,555	467,503									980,058	1,068,565
Agency Funds			46,561										46,561	
Sewer Fund														94,562
<b>Total Revenue and Other Sources</b>			559,116	828,179									1,387,295	1,559,413
<b>Expenditures</b>														
Architectural/Engineering	6,479		62,077	1,999	12,517	135	61,722	27,235		8,140	20,589		200,893	379,643
General Construction			872,589		37,818	8,382	9,616	309,264		15,551	198,367		1,451,587	1,999,065
Equipment, Furniture and Fixtures									79,858				79,858	49,597
Police Services			12,161	60,000									12,161	
Legal Settlement			19,942		40,222								60,000	469,075
Other							35,805	9,654			280		105,903	69,670
<b>Other Financing Uses</b>														
Operating Transfers Out	252,375	26,907		4,362	72,842	49,921	69,864		208				476,479	272,095
<b>Total Expenditures and Other Uses</b>	258,854	26,907	966,769	66,361	163,399	58,438	177,007	346,153	80,066	23,691	219,236		2,386,881	3,239,145
<b>Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	( 258,854)	( 26,907)	( 407,653)	761,818	( 163,399)	( 58,438)	( 177,007)	( 346,153)	( 80,066)	( 23,691)	( 219,236)		( 999,586)	( 1,679,732)
<b>Fund Balances - July 1</b>	( 44,096)	77,049	( 161,221)	( 983,810)	( 97,191)	153,171	926,095		( 25,268)	23,421			( 131,850)	1,547,882
<b>Fund Balances - June 30</b>	(\$302,950)	\$50,142	(\$568,874)	(\$221,992)	(\$260,590)	\$ 94,733	\$749,088	(\$346,153)	(\$105,334)	\$ 270	(\$219,236)	\$ - 0 -	(\$1,131,436)	(\$ 131,850)



**EXHIBIT D-1**  
**TOWN OF HUDSON**  
**Trust and Agency Funds**  
**Combining Balance Sheet**  
**June 30, 1989**

	Trust Funds				Totals	
	Expendable		Nonexpendable		June 30, 1989	June 30, 1988
	Library Building	Capital Reserve	Town	Library		
Cash and Equivalents	\$30,859	\$113,828	\$132,952	\$18,779	\$1,078,720	\$822,878
Interfund Receivables						45,972
Due from Others					107,505	
<b>TOTAL ASSETS</b>	<b>\$30,859</b>	<b>\$113,828</b>	<b>\$132,952</b>	<b>\$18,779</b>	<b>\$1,186,225</b>	<b>\$868,850</b>
<b>LIABILITIES AND EQUITY</b>						
<b>Liabilities</b>						
Accounts Payable	\$	\$	\$ 1,028	\$	\$ 33,407	\$ 16,921
Intergovernmental Payable		16,276			16,276	15,054
Interfund Payable					242,225	
Escrow and Performance Deposits					615,203	514,199
Total Liabilities		16,276	1,028		907,111	546,174
<b>Equity</b>						
Reserved For Endowments			131,924	18,779	150,703	148,529
<b>Unreserved</b>						
Designated For Subsequent Years' EXpenditures	30,859	97,552			128,411	174,147
Total Equity	30,859	97,552	131,924	18,779	279,114	322,676
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$30,859</b>	<b>\$113,828</b>	<b>\$132,952</b>	<b>\$18,779</b>	<b>\$1,186,225</b>	<b>\$868,850</b>

**EXHIBIT D-2**  
**TOWN OF HUDSON**  
**Fiduciary Fund Type**  
**Expendable Trusts**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 1989**

	<b>Capital Reserve Funds</b>	<b>Library Building Fund</b>	<b>Totals Year Ended</b>	
			<b>June 30, 1989</b>	<b>June 30, 1988</b>
<b>Revenues</b>				
New Funds	\$	\$ 268	\$ 268	\$ 210
Interest and Dividend Income	<u>10,326</u>	<u>1,833</u>	<u>12,159</u>	<u>15,402</u>
<b>Total Revenues</b>	10,326	2,101	12,427	15,612
<b>Other Financing Uses</b>				
Operating Transfers Out	<u>58,000</u>	<u>163</u>	<u>58,163</u>	<u>54,261</u>
<b>Excess (Deficiency) of     Revenues Over (Under)     Other Uses</b>	( 47,674)	1,938	( 45,736)	( 38,649)
<b>Fund Balances - July 1</b>	<u>145,226</u>	<u>28,921</u>	<u>174,147</u>	<u>212,796</u>
<b>Fund Balances - June 30</b>	<u><u>\$ 97,552</u></u>	<u><u>\$30,859</u></u>	<u><u>\$128,411</u></u>	<u><u>\$174,147</u></u>

**EXHIBIT D-3**  
**TOWN OF HUDSON**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For the Fiscal Year Ended June 30, 1989**

<b>Developers Performance Bond Fund</b>	<b>Balance July 1, 1988</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 1989</b>
<b><u>ASSETS</u></b>				
Cash and Equivalents	\$485,148	\$557,902	\$344,481	\$698,569
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 16,921	\$ 30,908	\$ 16,921	\$ 30,908
Interfund Payable	240	242,225	240	242,225
Escrow and Performance Deposits	467,987	184,769	327,320	425,436
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL LIABILITIES</b>	<b>\$485,148</b>	<b>\$557,902</b>	<b>\$344,481</b>	<b>\$698,569</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b><u>Sewer Ordinance Deposits</u></b>				
<b><u>ASSETS</u></b>				
Cash and Equivalents	\$ 73,360	\$ 64,209	\$ 75,743	\$ 61,826
Due From Developers		34,012		34,012
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL ASSETS</b>	<b>\$ 73,360</b>	<b>\$ 98,221</b>	<b>\$ 75,743</b>	<b>\$ 95,838</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b><u>LIABILITIES</u></b>				
Escrow and Performance Deposits	\$ 73,360	\$ 98,221	\$ 75,743	\$ 95,838
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b><u>Planning Board Fee Deposits</u></b>				
<b><u>ASSETS</u></b>				
Cash and Equivalents	\$	\$112,106	\$ 90,199	\$ 21,907
Due From Developers	89,928	48,307	64,742	73,493
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL ASSETS</b>	<b>\$ 89,928</b>	<b>\$160,413</b>	<b>\$154,941</b>	<b>\$ 95,400</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>



# EXHIBIT D-3 (Continued)

	Balance July 1, 1988	Additions	Deductions	Balance June 30, 1989
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$	\$114,520	\$113,049	\$ 1,471
Due To Pooled Cash Account	27,148		27,148	
Escrow and Performance				
Deposits	62,780	45,893	14,744	93,929
<b>TOTAL LIABILITIES</b>	<b>\$ 89,928</b>	<b>\$160,413</b>	<b>\$154,941</b>	<b>\$ 95,400</b>

## **Totals** **All Agency Funds**

<b><u>ASSETS</u></b>				
Cash and Equivalents	\$558,508	\$734,217	\$510,423	\$782,302
Due From Developers	89,928	82,319	64,742	107,505
<b>TOTAL ASSETS</b>	<b>\$648,436</b>	<b>\$816,536</b>	<b>\$575,165</b>	<b>\$889,807</b>

<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 16,921	\$145,428	\$129,970	\$ 32,379
Due To Pooled Cash Account	27,148		27,148	
Interfund Payable	240	242,225	240	242,225
Escrow and Performance				
Deposits	604,127	428,883	417,807	615,203
<b>TOTAL LIABILITIES</b>	<b>\$648,436</b>	<b>\$816,536</b>	<b>\$575,165</b>	<b>\$889,807</b>

**SINGLE AUDIT ACT**  
**INDEPENDENT AUDITOR'S REPORTS AND SCHEDULE**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL  
CONTROL STRUCTURE**

To the Members of the Town Council  
Town of Hudson  
Hudson, New Hampshire

We have audited the general purpose financial statements of the Town of Hudson as of and for the year ended June 30, 1989, and have issued our report thereon dated August 31, 1989.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

In planning and performing our audit of the general purpose financial statements of the Town for the year ended June 30, 1989, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the Town of Hudson is responsible for establishing and maintaining an internal control structure, and internal control systems used in administering federal financial assistance programs. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

**Accounting Controls**

Budgeting Cycle

Payroll Cycle

Expenditure (other than payroll) Cycle



Data Processing Cycle  
Revenue Cycle  
Financial Reporting Cycle

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Affecting both the revenue and financial reporting cycles we have observed severe weaknesses of internal accounting controls within the area of Billings and Receivables for some major revenue sources.

Within this area there appears to be a lack of segregation of duties and no independent checks of their records with subsidiary accounts. One person was responsible for the billing, collections, and bookkeeping procedures for these specific sources of revenue.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Town in a separate communication dated August 31, 1989.

This report is intended for the information of management and the applicable State and Federal agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town, is a matter of public record.

August 31, 1989

CARRI PLODZIK SANDERSON  
Professional Association

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROLS  
(ACCOUNTING AND ADMINISTRATIVE) - BASED ON A STUDY AND  
EVALUATION MADE AS A PART OF AN AUDIT OF THE GENERAL  
PURPOSE FINANCIAL STATEMENTS AND THE ADDITIONAL TESTS  
REQUIRED BY THE SINGLE AUDIT ACT**

To the Members of the Town Council  
Town of Hudson  
Hudson, New Hampshire

We have audited the general purpose financial statements of the Town of Hudson, for the year ended June 30, 1989, and have issued our report thereon dated August 31, 1989. As part of our audit, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering Federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering Federal financial assistance programs in the following categories:

**Accounting Controls**

- Budgeting Cycle
- Payroll Cycle
- Expenditure (other than payroll) Cycle
- Data Processing Cycle
- Revenue Cycle
- Financial Reporting Cycle

**Controls Used in Administering Federal Programs**

General Requirements:

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Federal Financial Reports

Specific Requirements:

- Types of Services Allowed and Not Allowed
- Eligibility
- Matching, Level of Effort, or Earmarking
- Reporting



The management of the Town is responsible for establishing and maintaining internal control systems used in administering Federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering Federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to Federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss and misuse; and reliable data are obtained, maintained and fairly disclosed in reports.

Because of inherent limitations in any internal control structure or system of internal accounting and administrative controls used in administering Federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the applicable control categories listed in the first paragraph. During the year ended June 30, 1989, the Town of Hudson had no major Federal financial assistance and expended 100% of its total Federal financial assistance under the following nonmajor Federal financial assistance program:

**Department of Justice**

**Narcotics Control Assistance Program**

With respect to internal control systems used in administering this nonmajor Federal financial assistance program, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Town of Hudson. Accordingly, we do not express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Town.

However, our study and evaluation and our audit disclosed no condition that we believe to be a material weakness in relation to a Federal financial assistance program.

This report is intended solely for the use of management and the applicable State and Federal agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town, is a matter of public record.

August 31, 1989

CARRI PLODZIK SANDERSON  
Professional Association



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS  
AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS ISSUED BY THE GAO**

To the Members of the Town Council  
Town of Hudson  
Hudson, New Hampshire

We have audited the financial statements of the Town of Hudson as of and for the year ended June 30, 1989, and have issued our report thereon dated August 31, 1989.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Town of Hudson, is the responsibility of the Town's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Town's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the Town complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the applicable State and Federal agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town, is a matter of public record.

August 31, 1989

CARRI PLODZIK SANDERSON  
Professional Association

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Members of the Town Council  
Town of Hudson  
Hudson, New Hampshire

In connection with our audit of the 1989 general purpose financial statements of the Town of Hudson, and with our study and evaluation of the Town's internal control systems used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "*Audits of State and Local Governments*," we selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended June 30, 1989. As required by Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the applicable State and Federal agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the town, is a matter of public record.

August 31, 1989

CARRI PLODZIK SANDERSON  
Professional Association

**INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY  
INFORMATION SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

To the Members of the Town Council  
Town of Hudson  
Hudson, New Hampshire

We have audited the general purpose financial statements of the Town of Hudson and the combining and individual fund financial statements of the Town as of and for the year ended June 30, 1989, and have issued our report thereon dated August 31, 1989. These financial statements are the responsibility of the Town's management. Our responsibility was to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provided a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Hudson. The information in this schedule has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund financial statements, and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

August 31, 1989

CARRI PLODZIK SANDERSON  
Professional Association



**SCHEDULE I**  
**TOWN OF HUDSON**  
**Schedule of Federal Financial Assistance**  
**For the Fiscal Year Ended June 30, 1989**

<u>FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantors Number</u>	<u>Program or Award Amount</u>
<b>Department of Justice</b>			
<b>Passed Through the State of New Hampshire</b>			
<b><u>Office of the Attorney General</u></b>			
Narcotics Control Assistance Program	16.579	NCA-88-7323-0	\$55,297
<b>Environmental Protection Agency</b>			
Construction grants For			
Wastewater Treatment Works	66.418	C-330112-02	
<b>Totals</b>			

<u>Accrued (Deferred) Grant Revenues July 1, 1988</u>	<u>Revenues</u>		<u>Expenditures</u>		<u>Accrued (Deferred) Grant Revenues June 30, 1980</u>
	<u>Federal</u>	<u>Local</u>	<u>Federal</u>	<u>Non Federal</u>	
\$	\$ 55,046	\$55,046	\$ 55,046	\$55,046	\$
	350,200		350,200		
<u>\$-0-</u>	<u>\$405,246</u>	<u>\$55,046</u>	<u>\$405,246</u>	<u>\$55,046</u>	<u>\$-0-</u>

**TOWN OF HUDSON**  
**NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**JUNE 30, 1989**

**NOTE 1 - SCOPE OF AUDIT**

All operations related to the Town of Hudson Federal grant programs (Schedule I) are included in the scope of the OMB Circular A-128, *Audits of State and Local Governments* (the single audit).

The Town is not required to, nor does it have, a cognizant agency for the single audit.

**NOTE 2 - PERIOD AUDITED**

Single audit testing procedures were performed for the Town of Hudson Federal grant transactions during the year ended June 30, 1989.

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Accounting policies and financial reporting practices permitted for towns in New Hampshire are prescribed by the New Hampshire Department of Revenue Administration and in general follow generally accepted accounting principles for State and Local governments. The significant accounting policies followed by the Town of Hudson are as follows:

**Basis of Presentation**

The accompanying Schedule of Federal Financial Assistance includes the Federal and State grant transactions and related local matching contributions and project income of the Town.

The receipts and proceeds from Federal grants are recorded on the modified accrual basis, whereby revenue is recognized when it becomes available and measurable. Disbursements of Federal grant funds are recorded on the accrual basis.

**NOTE 4 - FEDERAL REVENUE FROM ENVIRONMENTAL PROTECTION AGENCY — \$350,200**

This revenue has not been utilized to determine our testing of compliance under the single audit act. This money has been expended in previous years for the sewer facilities project. As indicated in our previous years reports, the deficit in this project was partially due to the uncertainty of EPA monies to be received.

**TOWN OF HUDSON  
NEW HAMPSHIRE**

**LETTER OF COMMENTS AND RECOMMENDATIONS**

**JUNE 30, 1989**



# **CARRI - PLODZIK - SANDERSON**

## **Professional Association**

---

**accountants & auditors**

---

August 31, 1989

To the Members of the Town Council  
and Executive Administrator  
Town of Hudson  
Hudson, New Hampshire

We have audited the financial statements of the Town of Hudson for the year ended June 30, 1989 and have issued our report thereon dated August 31, 1989. In connection with our audit, we reviewed and tested the Town's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the Town's systems and procedures. We also refer you to the Appendix to this letter which explains the purpose of our review, its limitations, and the professional standards involved.

### **GENERAL**

Typically, a report of this type places a greater emphasis on findings of a critical nature. Therefore, to put our comments and recommendations in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management. Oftentimes, they are due to factors outside the control of the Town's personnel, such as organizational restrictions, budgetary limitations, or inadequate software systems. We have noted many positive aspects of the Town's financial management and procedures which are not set forth in this report. For example, we were extremely pleased with the overall improvements in the Tax Collector's office, which included a year-end report covering a summary of all tax warrants, which we have been recommending for some time.

In closing, we would like to express our appreciation to those persons whose cooperation and assistance during the course of our audit has helped us to achieve efficiencies in completing our audit.

After you have reviewed our report, we would be pleased to meet with you to discuss any questions that you might have.

Very truly yours,

**CARRI PLODZIK SANDERSON**  
Professional Association

**TOWN OF HUDSON  
NEW HAMPSHIRE**

**LETTER OF COMMENTS AND RECOMMENDATIONS**

**JUNE 30, 1989**

**Contents**

- (1) Cash Receipts
  - A. Segregation of Duties – Sewer Rent Collections
- (2) Cash Disbursements
  - A. Responsibility for Customer Refunds
- (3) Purchasing and Receiving
- (4) Billing and Receivables
  - A. Betterment Assessments – Billings and Collections
  - B. Betterment Assessment – Clement Industrial Park Contracts
  - C. Sewer Rents Not Reconciled
  - D. Ambulance Billings and Control Procedures
- (5) Property and Equipment
  - A. General Fixed Asset Accounting
- (6) Payroll
- (7) Accounts Payable
- (8) Other Items
  - A. Betterment Assessment – Tax Lien Procedure – Mortgagee Notice
  - B. Betterment Assessment – Warrants for Interest on Delinquent Accounts
  - C. Sewer Capital Assessment Fees Unrecorded
  - D. CAP/Impact Fees Segregated
  - E. Residential Inspection Fees
  - F. Agency Fund Overdrafts

TOWN OF HUDSON  
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

JUNE 30, 1989

(1) Cash Receipts

Significant internal accounting controls include segregation of duties, use of cash receipts journals and cash registers, prompt recording and depositing and bonding of employees handling cash.

We have evaluated the internal controls identified in the preceding sentence and found the following material weaknesses:

A. Segregation of Duties – Sewer Rent Collections

A clerk in the Finance Department was responsible for the preparation of sewer utility bills and warrant commitments, along with the mailing of the bill, and finally the collection and posting of receipts or abatements to the customer's account.

Recommendation

For proper internal accounting control, there should be a segregation of duties to the extent that the individual responsible for the billings is not involved in the collection process.

Management's Response

The Sewer Utility Department is funded by the Sewer Rents, not the Property Tax. The job does not require more than one full time staff person. The Finance Office does make an effort to support that staff person. The Tax Collector monitors and checks all of the receipts of the Sewer Utility. There will not be an ability to comply with the total separation of duties in the foreseeable future.

(2) Cash Disbursements

Significant internal accounting controls include segregation of duties, control over unused, returned and voided checks; bank accounts reconciled monthly; authorization for payment; cancellation of invoices; and disbursements properly recorded.

We have evaluated the internal controls identified in the preceding sentence and found the following material weaknesses.

A. Responsibility for Customer Refunds

The same individual mentioned in comment (1)A, responsible for the collection of sewer rents, also prepares manual checks for refunds to customers, utilizing the Treasurer's signature stamp. The refunds have the approval of the Finance Director.

Recommendation

The Treasurer's signature stamp should be in the custody of the



Treasurer, and disbursement checks should be prepared by the accounts payable clerk as part of the normal bill-paying process.

Management's Response

See (1)A. also no refunds can be given without the Abatement Process being applied.

(3) Purchasing and Receiving

Significant internal accounting controls include bid process procedures, segregation of duties, and receipt of goods.

We have evaluated the internal controls identified in the preceding sentence and found no material weaknesses.

(4) Billings and Receivables

Significant internal accounting controls include segregation of duties, monthly reconciliation of subsidiary records to control accounts, billing rate control, and control of receipt for miscellaneous transactions.

We have evaluated the internal controls identified in the preceding sentence and found the following material weaknesses.

A. Betterment Assessments – Billings and Collections

There was no approved warrant committed to the Tax Collector for the Sagamore Industrial Park Sewer Assessment totaling \$325,667. Also, a clerk in the Finance Department was responsible for the billings and collections of all betterment assessments. Deferred revenue, representing assessments levied but not due until subsequent fiscal years, was not recorded on the Town's books.

Recommendation

Warrants should be committed to the Tax Collector on an annual basis for all current betterment assessments due. The Tax Collector then assumes responsibility for the periodic balancing of the warrants as with other taxes, including the preparation of an annual report.

This will remedy the situation with regard to the lack of segregation of duties.

We made adjustments totaling approximately \$2,905,667 for the recognition of all betterment assessments levied during the fiscal year. Generally accepted governmental accounting principles require the recording of special assessments, including current or non-current, when levied.

Management's Response

Procedures for Sewer Betterment Assessments are to be considered and written by the Sewer Utility Committee. All Sewer Betterment Assessments will be issued by a warrant, signed by the proper authority, to the Tax Collector. The Tax Collector is now monitoring the

Sewer Utility Billing and will include all Warrants issued in her preparation of the annual report.

The Complete receivable for Sagamore Industrial Park Sewer Betterment Assessment has not been completed. Therefore, only the initial billing for the first year was booked. All betterment assessments will be booked in total in the future.

B. Betterment Assessment — Clement Industrial Park Contracts

The Town has approved twenty-four sewer assessment agreements for Clement Industrial Park betterment assessments, which cover periods from four years to fifteen years. The agreements reflect an amount of approximately \$227,364, which had been previously committed to the Tax Collector for collection as current revenue. As a result, we have charged the 1988-89 overlay (appropriated annually as a provision for abatements and refunds) for that amount in order to properly reflect the approval of these long-term agreements on the Town's books.

Recommendation

We have reviewed the situation with the various Town officials and independent Town Counsel, and it would appear that an abatement should be secured by the Tax Collector for the non-current amounts previously committed. Thereafter, a warrant should be issued to the Tax Collector on an annual basis for the current portion due, in accordance with the agreements.

Management's Response

Warrants will be issued for the billed amount as it relates to Clement Industrial Park. The Tax Collector will work with the auditors to correctly abate the charges identified.

C. Sewer Rents Not Reconciled

The sewer rents receivable was not reconciled throughout the fiscal year. The general ledger balance was \$367,040, while the detail individual listing by customer of amounts owed was \$245,421 at June 30, 1989. Posting errors to the control account were disclosed, totaling \$114,780. These errors represented duplication of a warrant (\$93,558), billings not recorded (\$51,667), and abatements and other billing adjustments not recorded (\$72,889). In some instances, the receivable clerk simply adjusted warrant totals to correct billing errors. After the above adjustments, a net unlocated variance of \$6,840 appeared in order to reconcile the control account to the actual detail listing of uncollected sewer rents at June 30.

Finally, the auditors prepared the annual summary of sewer warrants to the State as part of the reconciliation process.

Recommendation

The Tax Collector is responsible for **all** warrants committed. As dis-

closed in our note (1)A, covering the cash receipts, it is imperative for proper internal accounting control that those individuals in administrative positions assume responsibility for the day-to-day operations and routine periodic reconciliations of accounts. Warrants should never be adjusted, other than through the normal abatement process.

#### Management's Response

The sewer utility billing system has been in the process of being written, with the necessary reports for reconciling, for the 1989 year. The system has still not been completed. On November 13 a new Systems Manager and Programmer will be on staff and this will be his first and primary duty, to write the Sewer Utility Billing and Collection System.

The Tax Collector has now taken over the assigned responsibility of the warrants of the Sewer Utility, and is providing supervision of the Sewer Utility Clerk.

There are no warrants being adjusted in the present Sewer Utility System. All adjustments must occur as a result of a formal abatement.

#### D. Ambulance Billings and Control Procedures

Although internal controls have been improved in this area over the current receivables, no controls over past-due accounts (greater than one year) were implemented. The amount of ambulance receivables over one year total some \$23,000 at June 30, 1989, after deducting receipts during the period. No subsidiary records were available documenting who owed the \$23,000 at the time of the audit. We met with responsible officials and requested and obtained this information and past-due receivables are now on computer.

In addition to the problem above, no estimate of the balance deemed to be uncollectible is apparently ever made.

#### Recommendation

Written policies and procedures should be implemented concerning the write-off procedure of these billings. In addition, the current procedures for billing should be documented to prevent the loss of these controls by turnover of staff.

#### Management's Response

Ambulance Billings have always been isolated in the Fire Department. There is now a system on the Main computer for billing. The new Systems Manager, Barry Sullivan, is bringing with him an Ambulance Billing Package, that he has written, and it will be installed, with the assistance of the Fire Department.



(5) Property and Equipment

Significant internal accounting controls include authorization for capital expenditures, maintenance of detailed records of fixed assets, and utilization of equipment in the operation of programs for which it was acquired.

We have evaluated the internal controls identified in the preceding sentence and found the following material weaknesses.

A. General Fixed Asset Accounting

The Town does not maintain a record of its general fixed assets as required by generally accepted accounting principles.

Recommendation

In order to conform with generally accepted accounting principles, a detailed record of general fixed assets should be maintained. Consideration should be given to valuing the inventory of the existing assets and setting policies for capitalization and elimination of items from the records.

Management's Response

Fixed Asset Accounting is recognized as a valuable process for the Town, and is being considered to apply for the GFOA Certificate of Achievement Award. It is not yet one of the areas of priority for the budgeting process.

(6) Payroll

Significant internal accounting controls include segregation of duties, written personnel policies, payroll charges checked to approved budget, and wages paid at, or above, Federal minimum wage.

We have evaluated the internal accounting controls identified in the preceding sentence and found no material weaknesses.

(7) Accounts Payable

Significant internal accounting controls include control established over incoming invoices, segregation of duties, authorized payment, review of vouchers to determine that proper procedures were followed and function charged was verified against budget.

We have evaluated the internal accounting controls identified in the preceding sentence and, with the exception of the disbursement of customer refunds as mentioned under item (2)A, we found no material weaknesses.

(8) Other Items

A. Betterment Assessment – Tax Lien Procedure – Mortgagee Notice

The real estate tax lien process covering the betterment assessments, which was held in January 1989, did not contain notices to the mortgagee.

Recommendation

RSA 80:65 *Notice by Lienholder to Mortgagee* requires the municipality, within 45 days from the date of execution of the lien, to identify and notify all persons holding mortgages upon such property as recorded in the Office of the Register of Deeds. We recommend compliance with the tax lien procedures.

Management's Response

The lack of notification to Mortgagee has been discussed with the Town Attorney. The liens will be renewed since the latest unpaid bill is less than 18 months old and the proper process will be followed by the Tax Office.

B. Betterment Assessment – Warrants for Interest on Delinquent Accounts

Two warrants totaling \$24,107 were issued for interest on delinquent accounts covering the Clement and Sagamore Industrial Park Betterment Assessments. The amount was initially recognized in the general fund as part of the assessments receivable. We noted that the Frenette Drive and Nevens, Gordon and Sheraton Street Drives Sewer Project Assessments did not contain warrants for a similar purpose.

Recommendation

Betterment assessment warrants should be committed to the Tax Collector annually. The warrants should contain the name, address and amount of taxes assessed, along with the due date and rate of interest for delinquent payments. Interest is not accrued at year end on taxes receivable and, likewise, separate warrants for delinquent interest owed are unnecessary and tend to confuse the reconciliation process.

Management's Response

A warrant was prepared in error for interest charges and accepted by the Tax Collector. I believe Sewer Betterment Assessments need formal procedures. Hopefully all of the mistakes in this new procedure have been made.

C. Sewer Capital Assessment Fees Unrecorded

The sewer fund reflected only the cash received for the capital assessment fees totaling \$219,475, which included interest earned. The actual capital assessments totaled \$505,942. We have adjusted the necessary asset accounts of the sewer fund to reflect the total assessments for the fiscal year.

Recommendation

The sewer capital assessments should be reflected in total in the sewer fund general ledger. The accounts maintained by the Public Works Department, where the assessment fee is initiated, should be compared periodically with the billings of the Finance Department to assure that any errors which may occur are detected.

#### Management's Response

The Sewer Utility Accounting System will be the first item for the new Systems Manager/Programmer to write.

#### D. CAP/Impact Fees Segregated

The Town recorded developers' escrow deposits and CAP/Impact fees previously as one agency fund, contrary to generally accepted accounting principles. With the assistance of the Public Works Department personnel, we have attempted to segregate the activity of the developers' escrow deposits and the CAP/Impact Fee Revenue for the fiscal year ending June 30, 1989.

As noted in the financial report, there is now a separate fund in the Special Revenue Funds entitled CAP/Impact Fees Fund. As shown therein, there is a fund balance of \$479,806 at June 30, 1989. The Finance Department intends to maintain segregated funds hereafter.

#### Recommendation

We have met periodically with Town management and personnel in an attempt to establish adequate internal accounting control over all agency funds. Notwithstanding the progress which has been made in this area, it is important to review staffing requirements to assure that the established internal accounting controls can be adequately maintained. It appears obvious that all the various mandated assessments and fees would require nearly full-time attention of one individual. It would seem appropriate, particularly with the knowledge that officials possess regarding past deficiencies of implementation and collection in this area, to consider the requests of management for adequate level of staffing.

#### Management's Response

Regarding the above stated need for a staff person to be dedicated to the position of Agency Fees Clerk, the DPW&D can only echo the Auditor's recommendation.

The management and collection processes, including review and upgrading of appropriate policies and SOP's, for these fees will continue to be examined for purposes of system-wide improvement. All actions and involvement of each party (Planning Board, DPW&D and Finance Department) will also continue to be reviewed to increase efficiency and accountability. The development of various multi-part, pre-numbered forms is underway to assist in creating an adequate audit trail.

#### E. Residential Inspection Fees

The Town does not charge for sewer industrial or residential inspection services, if the services are provided by Town employees. Only a \$50 permit fee is charged. Obviously, in many instances, the Town is not recovering the cost of services.



Recommendation

The Town should consider adopting a third-party agreement or reassess the fee arrangement for providing these services.

Management's Response

As of this date, the Town charges \$50.00 for dwelling unit processing/inspection fee (and \$1,000.00 review fee for multi-unit residential structures). This fee will be re-evaluated shortly to make certain all costs are being recovered.

F. Agency Fund Overdrafts

As noted on the financial statements, there were deficit balances at June 30 of \$34,012 and 73,493 in the agency funds of the sewer ordinance and planning board fee deposits, respectively. This has occurred because of payments made by the Town in previous years on behalf of developers, without reimbursement. These deficits have been reported to the Town Council and management in past reports. We have been advised by management officials, that Town counsel has been supplied the names of some delinquent accounts, in order to seek recovery of amounts owed through legal process.

Recommendation

We are pleased that Town Council has recently passed a resolution to provide for the administration and collection of land use permits and licenses. We further trust that, as a result of internal accounting controls presently instituted, this situation could not reoccur. However, responsible officials should continue to monitor these deficits until the situation is fully resolved.

Management's Response

The Finance Department will no longer, under any circumstances, expend monies from Agency Fee accounts, unless there is money in the account to cover the expense. The Finance Department has established a new system of checks and balances. The over-expenditures identified in the management letter have occurred in previous auditing periods.

TOWN OF HUDSON, NEW HAMPSHIRE

PURPOSE AND LIMITATIONS OF REVIEW

The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Town's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Town is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town taken as a whole. However, our study and evaluation disclosed conditions that we believe result in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements of the Town may occur and not be detected within a timely period.

These conditions are described in the preceding report and were considered in determining the nature, timing and extent of the audit tests to be applied in our audit of the 1988-89 financial statements. This report does not affect our report on these financial statements dated August 31, 1989.

The preceding report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit distribution of this report which, upon acceptance by the Members of the Board, is a matter of public record.





# INDEX

## TOWN REPORTS

Auditor's Report . . . . .	138
Exhibit A — Combined Balance Sheet . . . . .	142
Exhibit B — All Governmental Fund Types . . . . .	145
Exhibit C — Budget and Actual . . . . .	147
Exhibit D — All Nonexpendable Trust Funds . . . . .	149
Exhibit E — Changes in Nonexpendable Trust Funds . . . . .	150
Notes to Financial Statements . . . . .	151
Exhibit A-1 — Estimated and Actual Revenues . . . . .	163
Exhibit A-2 — Appropriations, Expenditures & Encumbrances . . . . .	165
Exhibit A-3 — Undesignated Fund Balance . . . . .	169
Exhibit B-1 — Combining Balance Sheet . . . . .	170
Exhibit B-2 — Revenues, Expenditures and Changes . . . . .	172
Exhibit B-3 — Sewer Department . . . . .	174
Exhibit B-4 — Hills Memorial Library . . . . .	175
Exhibit B-5 — Conservation Commission . . . . .	176
Exhibit C-1 — Combining Balance Sheet, Capital Projects . . . . .	177
Exhibit C-2 — Revenues, Expenditures and Changes . . . . .	178
Exhibit D-1 — Combining Balance Sheet, Trust & Agency Funds . . . . .	179
Exhibit D-2 — Fiduciary Fund Type . . . . .	180
Exhibit D-3 — Changes in Assets and Liabilities, Agency Funds . . . . .	181
Independent Auditor's Report on Internal Control Structure . . . . .	184
Federal Financial Assistance Programs . . . . .	189
Letter of Comments and Recommendations . . . . .	194
Appendix . . . . .	204
Animal Control Division . . . . .	27
Assessor's Report . . . . .	15
Conservaton Commission . . . . .	42
Council, President of . . . . .	11
Executive Administrator . . . . .	14
Finance Department . . . . .	16
Financial Statements . . . . .	135
Fire Department . . . . .	18
General Election — November 8, 1988 . . . . .	62
Hills Memorial Library . . . . .	20
Legal Officer . . . . .	22
Organizations and Leaders . . . . .	134
Planning Board . . . . .	45
Police Department . . . . .	24

Primary Election – September 13, 1988 . . . . . 58

Property Tax Accounts, Resident Tax, Yield Tax . . . . . 54

Public Works Department . . . . . 30

    Engineering Division . . . . . 33

    Planning Division . . . . . 31

    Sewer & Drain Division . . . . . 38

    Street Division . . . . . 37

    Zoning / Building Division . . . . . 38

Recreation Department . . . . . 49

Solid Waste Study Committee . . . . . 44

Town Clerk . . . . . 53

Town Council Members . . . . . 5

Town Election – November 8, 1988 . . . . . 62

Town Officers . . . . . 5

Treasurer’s Report . . . . . 52

Vital Statistics . . . . . 71

Warrant . . . . . 70

Zoning Board of Adjustment . . . . . 47

*Printed by*  
**Irving Graphics & Publishing Company**  
Book Restoring & Binding  
Braintree, MA 02184







## HUDSON TOWN OFFICES

### Telephone Extensions

POLICE DEPARTMENT	EMERGENCIES ONLY	889-9090
	BUSINESS NUMBER	886-6011
FIRE DEPARTMENT	EMERGENCIES ONLY	883-7707
	BUSINESS NUMBER	886-6011
AMBULANCE	EMERGENCIES	883-7707
EXECUTIVE ADMINISTRATOR'S OFFICE		886-6014
OFFICE OF TOWN COUNCIL		886-6027
PUBLIC WORKS & DEVELOPMENT	ENGINEERING PLANNING	BUILDING ZONING
		886-6005
FINANCE		886-6000
SEWER BILLS		886-6029
ASSESSOR		886-6009
TOWN ATTORNEY		886-6014
TOWN CLERK		886-6003
ANIMAL CONTROL OFFICER		886-6033
LIBRARY		886-6030
HEALTH OFFICER		886-6005
HIGHWAY GARAGE		886-6018
ALVIRNE HIGH SCHOOL		886-1260
DR. H.O. SMITH SCHOOL		886-1248
MEMORIAL SCHOOL		886-1240
LIBRARY STREET SCHOOL		886-1255
NOTTINGHAM WEST ELEMENTARY SCHOOL		595-1570
SUPERINTENDENT OF SCHOOLS		883-7765
YOUTH CENTER		880-1600